

## Description

**Baseline: Final Pay 2023**

**Alternative: Actual Pay 2024**

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This report compares property taxes payable in 2023 to property taxes payable in 2024. The payable 2023 portion of the simulation uses final market value and levy data as well as actual credit data from the Department of Revenue. The payable 2024 portion of the simulation uses final market value data, certified levy data, and the credits are estimated within the simulation.

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## Key Points

- **Statewide, property taxes increased by \$743 million, or 6.1%**, according to the simulation. The overall tax increases are 5.6% in Greater Minnesota and 6.3% in the Metro area.
- **On a statewide basis, property tax changes vary by property type**, from -4.0% on public utility property to +11.9% on agricultural property. Changes on other major property types are +5.1% on residential homesteads, +9.3% on apartments, +5.1% on seasonal-recreational property, +5.5% on commercial-industrial property, and +10.4% residential non-homestead property.

**The simulations are estimates only.** House Research strives to make property tax simulations accurate, but simulations are only approximations of reality. Generally, the results are most accurate on a statewide level, and tend to be less accurate as the jurisdiction under scrutiny gets smaller.

**Baseline: Final Pay 2023**

- **Market values** (taxable market values) are actual values reported by the county assessors to the Department of Revenue.
- **Local government levies** are the actual levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Department of Revenue.
- **Property tax credits** are as reported by county auditors to the Department of Revenue.

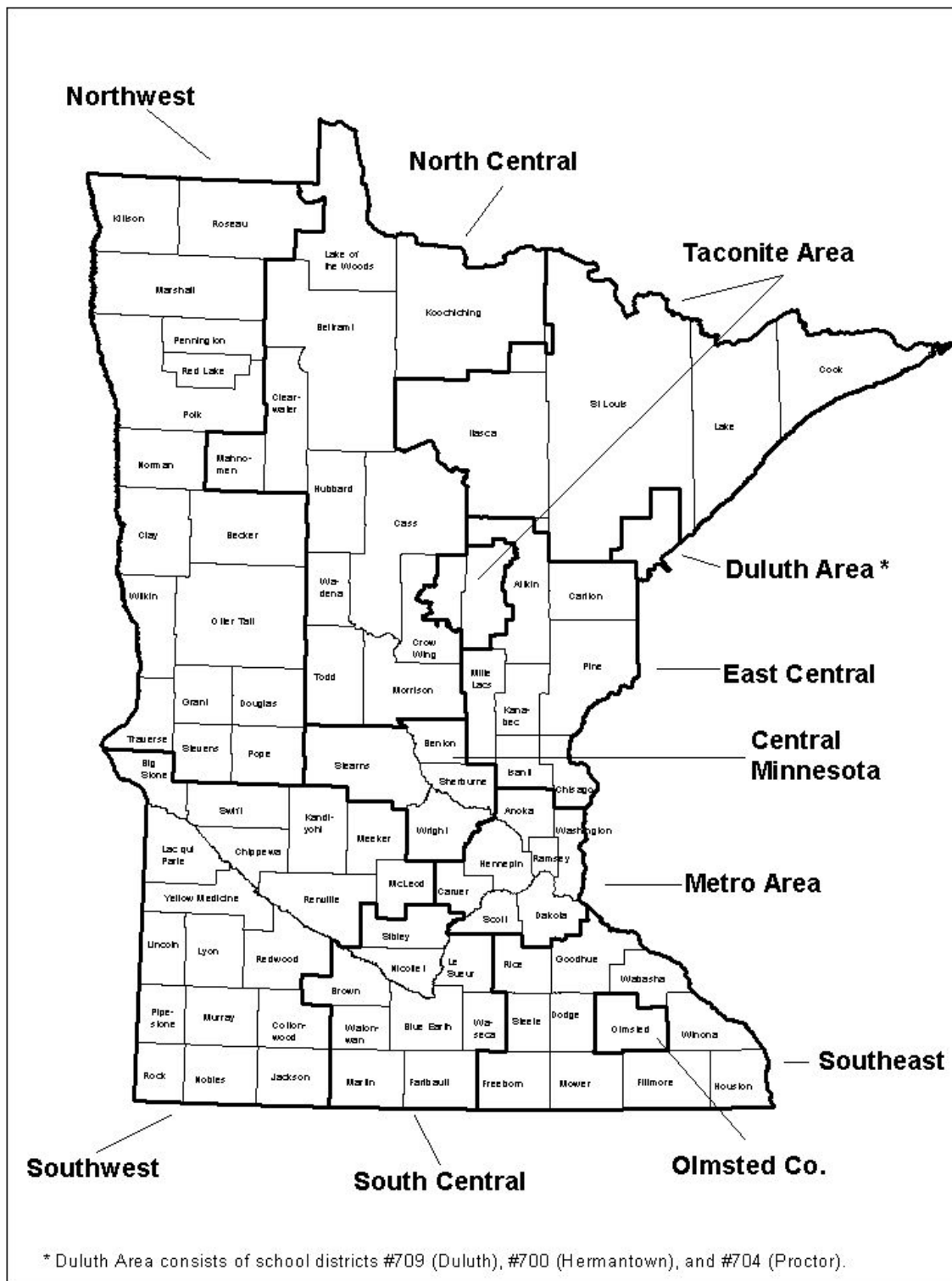
**Alternative: Actual Pay 2024**

- **Market values** (taxable market values) are actual values reported by the county assessors to the Department of Revenue.
- **Local government levies** are the actual levies that were certified by local taxing jurisdictions to county auditors, and then reported to the Department of Revenue.
- **Property tax credits** are calculated within the simulation model.

## Simulation Class Rates

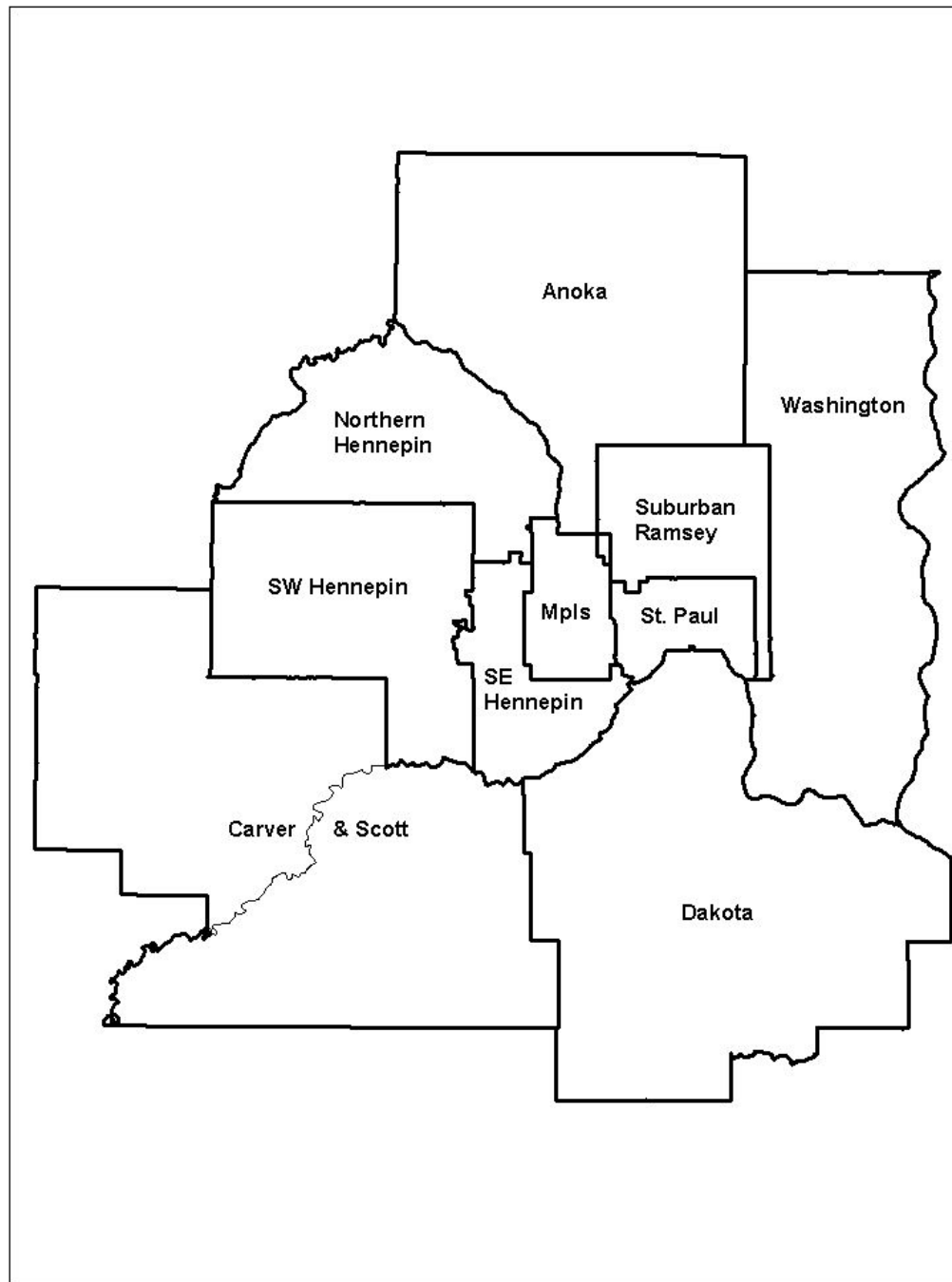
Property Class	Baseline	Alternative
<b>Residential homestead:</b>		
< \$500,000*	1.0%	1.0%
> \$500,000	1.25	1.25
<b>Residential nonhomestead:</b>		
Single unit:		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
2-3 unit and undeveloped land:		
< \$500,000	1.25	1.25
> \$500,000	1.25	1.25
<b>Apartments:</b>		
Regular	1.25	1.25
Low-income:		
Lower tier^	0.75	0.25
Upper tier	0.25	0.25
<b>Commercial-industrial-public utility</b>		
< \$150,000	1.5	1.5
> \$150,000	2.0	2.0
Electric generation machinery	2.0	2.0
<b>Seasonal recreational commercial:</b>		
Homestead resorts (1c):		
< \$600,000	0.5	0.5
\$600,000 - \$2,300,000	1.0	1.0
> \$2,300,000	1.25	1.25
Nonhomestead resorts (4c):		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
<b>Seasonal recreational residential:</b>		
< \$500,000	1.0	1.0
> \$500,000	1.25	1.25
<b>Disabled homestead &lt; \$50,000</b>	0.45	0.45
<b>Agricultural land &amp; buildings:</b>		
Homestead:		
Lower tier:~	0.5	0.5
Upper tier:	1.0	1.0
Nonhomestead:		
Agricultural and rural vacant	1.0	1.0
Managed forest land	0.65	0.65
* After subtraction of homestead market value exclusion.		
^ \$100,000 for payable 2024		
~ \$2,150,000 for payable 2024		

## Property Tax Model Regions (Greater Minnesota)



Note: In most regions results are displayed separately for cities and for towns.

## Property Tax Model Regions (Metro Area)



Notes: **North Hennepin** consists of the cities of: Brooklyn Center, Brooklyn Park, Champlin, Corcoran, Crystal, Dayton (Hennepin portion), Greenfield, Hanover (Hennepin portion), Maple Grove, New Hope, Osseo, Robbinsdale, Rockford (Hennepin portion), Rogers, and St. Anthony (Hennepin portion). **Southeast Hennepin** consists of the cities of: Bloomington, Edina, Golden Valley, Hopkins, Richfield, and St. Louis Park. The balance of the county (excluding Minneapolis) is considered **Southwest Hennepin**.

# STATEWIDE

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	503,877,165	536,479,347	32,602,182	6.5	5,683,656	5,974,507	290,852	5.1	1.13	1.11
Res Non-Hmstd	79,161,595	89,231,831	10,070,236	12.7	974,251	1,075,684	101,433	10.4	1.23	1.21
Apartments	54,235,710	59,927,580	5,691,870	10.5	834,372	912,690	78,318	9.4	1.54	1.52
Low-income Apts	9,210,512	10,370,818	1,160,306	12.6	76,645	83,339	6,694	8.7	0.83	0.80
Seasonal Rec'l	40,274,199	45,273,124	4,998,926	12.4	319,188	335,579	16,391	5.1	0.79	0.74
Com/Ind: Lo tier	11,046,319	11,291,925	245,606	2.2	205,609	199,809	-5,800	-2.8	1.86	1.77
Com/Ind: Hi tier	95,472,763	106,872,443	11,399,679	11.9	2,939,982	3,117,857	177,875	6.1	3.08	2.92
Publ U: Elec Gen	3,059,753	2,123,354	-936,400	-30.6	68,122	50,304	-17,817	-26.2	2.23	2.37
Publ U: Other	14,368,545	15,526,533	1,157,989	8.1	364,751	365,053	302	0.1	2.54	2.35
Ag HGA	16,739,396	18,697,820	1,958,424	11.7	145,141	152,322	7,180	4.9	0.87	0.81
Ag Hmstd Land	86,365,081	109,136,950	22,771,869	26.4	280,151	333,427	53,276	19.0	0.32	0.31
Ag Non-Hmstd	60,038,465	77,412,146	17,373,681	28.9	362,614	395,656	33,042	9.1	0.60	0.51
Miscellaneous	1,250,232	1,387,010	136,779	10.9	20,773	22,099	1,326	6.4	1.66	1.59
<b>Total</b>	<b>975,099,735</b>	<b>1,083,730,881</b>	<b>108,631,147</b>	<b>11.1</b>	<b>12,275,255</b>	<b>13,018,326</b>	<b>743,072</b>	<b>6.1</b>	<b>1.26</b>	<b>1.20</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	10,687,523	11,897,952	1,210,429	11.3
(-) TIF Tax Capacity	219,106	242,925	23,819	10.9
(-) FD Contrib Tax Cap	548,617	573,653	25,036	4.6
<b>(=) Taxable Tax Capacity</b>	<b>9,919,800</b>	<b>11,081,373</b>	<b>1,161,573</b>	<b>11.7</b>
FD Distrb Tax Cap	541,655	576,341	34,686	6.4

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	35.85	34.00	0.018	0.014
City/Town	32.59	31.40	0.170	0.153
School District	20.55	20.02	18.076	17.940
Special District	4.24	4.05	0.014	0.014
<b>Total</b>	<b>93.23</b>	<b>89.47</b>	<b>18.278</b>	<b>18.122</b>

# GREATER MINNESOTA

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	178,538,381	197,633,882	19,095,501	10.7	1,927,569	2,035,192	107,624	5.6	1.08	1.03
Res Non-Hmstd	26,628,030	30,705,895	4,077,865	15.3	324,590	351,316	26,726	8.2	1.22	1.14
Apartments	9,015,605	10,492,870	1,477,265	16.4	146,029	162,625	16,596	11.4	1.62	1.55
Low-income Apts	1,859,000	2,063,270	204,269	11.0	18,486	19,453	968	5.2	0.99	0.94
Seasonal Rec'l	38,478,356	43,408,435	4,930,080	12.8	299,687	315,588	15,902	5.3	0.78	0.73
Com/Ind: Lo tier	6,883,487	7,111,260	227,773	3.3	127,500	123,984	-3,516	-2.8	1.85	1.74
Com/Ind: Hi tier	24,296,257	26,399,230	2,102,973	8.7	734,759	750,358	15,599	2.1	3.02	2.84
Publ U: Elec Gen	2,517,791	1,669,729	-848,061	-33.7	55,260	39,887	-15,373	-27.8	2.19	2.39
Publ U: Other	11,029,197	12,157,072	1,127,875	10.2	265,253	269,409	4,156	1.6	2.41	2.22
Ag HGA	15,184,923	17,021,325	1,836,402	12.1	131,216	137,404	6,188	4.7	0.86	0.81
Ag Hmstd Land	83,456,089	105,827,310	22,371,221	26.8	272,986	324,745	51,758	19.0	0.33	0.31
Ag Non-Hmstd	57,718,664	74,902,101	17,183,437	29.8	346,567	379,261	32,694	9.4	0.60	0.51
Miscellaneous	495,102	558,304	63,202	12.8	9,353	9,782	429	4.6	1.89	1.75
<b>Total</b>	<b>456,100,882</b>	<b>529,950,683</b>	<b>73,849,802</b>	<b>16.2</b>	<b>4,659,255</b>	<b>4,919,004</b>	<b>259,751</b>	<b>5.6</b>	<b>1.02</b>	<b>0.93</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	4,598,529	5,339,116	740,587	16.1
(-) TIF Tax Capacity	47,631	48,902	1,271	2.7
(-) FD Contrib Tax Cap	10,091	13,124	3,033	30.1
<b>(=) Taxable Tax Capacity</b>	<b>4,540,808</b>	<b>5,277,090</b>	<b>736,282</b>	<b>16.2</b>
FD Distrib Tax Cap	10,091	12,611	2,520	25.0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	41.70	37.55	0.007	0.000
City/Town	26.84	24.66	0.277	0.250
School District	18.22	16.93	16.020	15.721
Special District	1.56	1.49	0.039	0.040
<b>Total</b>	<b>88.32</b>	<b>80.64</b>	<b>16.342</b>	<b>16.011</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	192,800	213,500	10.7	1,842	1,918	76	4.1	0.96	0.90
Res Hmstd: AvgVal	289,000	320,000	10.7	2,926	3,025	99	3.4	1.01	0.95
Res Hmstd: Hi Val	385,200	426,400	10.7	4,009	4,121	112	2.8	1.04	0.97
Res Hmstd: Ex-Hi Val	577,900	639,800	10.7	6,220	6,465	245	3.9	1.08	1.01
Apartment	300,000	349,200	16.4	3,802	4,079	277	7.3	1.27	1.17
Seas Rec: Lo Val	75,000	84,700	12.9	699	725	26	3.7	0.93	0.86
Seas Rec: Hi Val	200,000	225,700	12.8	1,954	2,012	58	2.9	0.98	0.89
Comm/Ind: Lo Val	150,000	163,000	8.7	2,457	2,557	100	4.1	1.64	1.57
Comm/Ind: Mid Val	300,000	326,000	8.7	6,315	6,383	68	1.1	2.10	1.96
Comm/Ind: Hi Val	1,000,000	1,086,600	8.7	24,315	24,233	-82	-0.3	2.43	2.23

# METRO AREA

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	325,338,784	338,845,465	13,506,681	4.2	3,756,087	3,939,315	183,228	4.9	1.15	1.16
Res Non-Hmstd	52,533,566	58,525,936	5,992,370	11.4	649,661	724,369	74,707	11.5	1.24	1.24
Apartments	45,220,105	49,434,710	4,214,605	9.3	688,343	750,065	61,722	9.0	1.52	1.52
Low-income Apts	7,351,512	8,307,548	956,036	13.0	58,159	63,885	5,726	9.8	0.79	0.77
Seasonal Rec'l	1,795,843	1,864,689	68,846	3.8	19,502	19,991	489	2.5	1.09	1.07
Com/Ind: Lo tier	4,162,833	4,180,665	17,833	0.4	78,109	75,826	-2,283	-2.9	1.88	1.81
Com/Ind: Hi tier	71,176,506	80,473,213	9,296,706	13.1	2,205,223	2,367,499	162,276	7.4	3.10	2.94
Publ U: Elec Gen	541,962	453,624	-88,338	-16.3	12,862	10,417	-2,444	-19.0	2.37	2.30
Publ U: Other	3,339,348	3,369,461	30,114	0.9	99,499	95,644	-3,854	-3.9	2.98	2.84
Ag HGA	1,554,473	1,676,495	122,022	7.8	13,925	14,917	992	7.1	0.90	0.89
Ag Hmstd Land	2,908,992	3,309,639	400,648	13.8	7,165	8,683	1,518	21.2	0.25	0.26
Ag Non-Hmstd	2,319,801	2,510,045	190,244	8.2	16,047	16,395	347	2.2	0.69	0.65
Miscellaneous	755,130	828,706	73,576	9.7	11,420	12,317	897	7.9	1.51	1.49
<b>Total</b>	<b>518,998,855</b>	<b>553,780,196</b>	<b>34,781,343</b>	<b>6.7</b>	<b>7,616,002</b>	<b>8,099,323</b>	<b>483,321</b>	<b>6.3</b>	<b>1.47</b>	<b>1.46</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	6,088,994	6,558,837	469,843	7.7
(-) TIF Tax Capacity	171,475	194,023	22,548	13.1
(-) FD Contrib Tax Cap	538,527	560,529	22,002	4.1
<b>(=) Taxable Tax Capacity</b>	<b>5,378,992</b>	<b>5,804,284</b>	<b>425,292</b>	<b>7.9</b>
FD Distrib Tax Cap	531,564	563,730	32,166	6.1

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	30.92	30.77	0.024	0.022
City/Town	37.45	37.53	0.113	0.099
School District	22.52	22.83	19.187	19.184
Special District	6.49	6.38	0.000	0.000
<b>Total</b>	<b>97.38</b>	<b>97.51</b>	<b>19.324</b>	<b>19.306</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	280,600	292,300	4.2	3,158	3,308	150	4.7	1.13	1.13
Res Hmstd: AvgVal	420,700	438,200	4.2	4,910	5,119	209	4.3	1.17	1.17
Res Hmstd: Hi Val	560,800	584,100	4.2	6,693	7,028	335	5.0	1.19	1.20
Res Hmstd: Ex-Hi Val	841,400	876,400	4.2	10,650	11,155	504	4.7	1.27	1.27
Apartment	300,000	328,000	9.3	4,231	4,631	400	9.4	1.41	1.41
Comm/Ind: Lo Val	150,000	169,600	13.1	3,014	3,463	449	14.9	2.01	2.04
Comm/Ind: Mid Val	300,000	339,200	13.1	7,598	8,391	793	10.4	2.53	2.47
Comm/Ind: Hi Val	1,000,000	1,130,700	13.1	28,990	31,388	2,398	8.3	2.90	2.78



# GREATER MINNESOTA CITIES

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	101,871,025	111,994,761	10,123,735	9.9	1,265,090	1,336,153	71,063	5.6	1.24	1.19
Res Non-Hmstd	16,140,213	18,395,178	2,254,965	14.0	226,133	244,231	18,098	8.0	1.40	1.33
Apartments	8,858,546	10,314,258	1,455,712	16.4	143,926	160,344	16,418	11.4	1.62	1.55
Low-income Apts	1,850,495	2,053,915	203,420	11.0	18,364	19,322	958	5.2	0.99	0.94
Seasonal Rec'l	5,459,917	6,269,966	810,048	14.8	49,997	53,921	3,924	7.8	0.92	0.86
Com/Ind: Lo tier	5,391,752	5,539,910	148,159	2.7	107,588	104,528	-3,061	-2.8	2.00	1.89
Com/Ind: Hi tier	20,808,291	22,637,438	1,829,147	8.8	651,305	668,021	16,716	2.6	3.13	2.95
Publ U: Elec Gen	2,452,571	1,605,408	-847,163	-34.5	54,223	38,845	-15,378	-28.4	2.21	2.42
Publ U: Other	2,491,902	2,969,641	477,739	19.2	77,789	85,453	7,665	9.9	3.12	2.88
Ag HGA	414,371	462,476	48,105	11.6	4,812	5,122	311	6.5	1.16	1.11
Ag Hmstd Land	904,528	1,086,873	182,346	20.2	4,734	5,685	951	20.1	0.52	0.52
Ag Non-Hmstd	1,362,706	1,600,136	237,430	17.4	14,691	15,958	1,267	8.6	1.08	1.00
Miscellaneous	395,620	446,460	50,840	12.9	7,810	8,166	356	4.6	1.97	1.83
<b>Total</b>	<b>168,401,937</b>	<b>185,376,420</b>	<b>16,974,483</b>	<b>10.1</b>	<b>2,626,462</b>	<b>2,745,749</b>	<b>119,288</b>	<b>4.5</b>	<b>1.56</b>	<b>1.48</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	1,915,417	2,112,089	196,672	10.3
(-) TIF Tax Capacity	47,383	48,651	1,268	2.7
(-) FD Contrib Tax Cap	5,522	6,460	938	17.0
<b>(=) Taxable Tax Capacity</b>	<b>1,862,513</b>	<b>2,056,978</b>	<b>194,465</b>	<b>10.4</b>
FD Distrib Tax Cap	6,310	7,746	1,436	22.8

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	42.62	39.17	0.003	0.000
City/Town	50.54	49.12	0.474	0.431
School District	20.61	19.37	16.356	16.129
Special District	1.88	1.90	0.051	0.051
<b>Total</b>	<b>115.65</b>	<b>109.56</b>	<b>16.883</b>	<b>16.611</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	170,100	187,100	10.0	2,001	2,137	136	6.8	1.18	1.14
Res Hmstd: AvgVal	254,900	280,300	10.0	3,213	3,405	192	6.0	1.26	1.21
Res Hmstd: Hi Val	339,800	373,600	9.9	4,427	4,674	248	5.6	1.30	1.25
Res Hmstd: Ex-Hi Val	509,800	560,500	9.9	6,785	7,238	453	6.7	1.33	1.29
Apartment	300,000	349,300	16.4	4,844	5,364	521	10.7	1.61	1.54
Comm/Ind: Lo Val	150,000	163,200	8.8	3,080	3,300	220	7.2	2.05	2.02
Comm/Ind: Mid Val	300,000	326,400	8.8	7,764	8,085	321	4.1	2.59	2.48
Comm/Ind: Hi Val	1,000,000	1,088,000	8.8	29,624	30,416	792	2.7	2.96	2.80

# GREATER MINNESOTA TOWNS

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	75,595,961	84,431,416	8,835,455	11.7	651,258	686,453	35,195	5.4	0.86	0.81
Res Non-Hmstd	10,341,912	12,139,215	1,797,303	17.4	95,990	104,319	8,329	8.7	0.93	0.86
Apartments	125,764	143,437	17,673	14.1	1,365	1,470	106	7.7	1.09	1.03
Low-income Apts	236	234	-2	-0.7	2	2	0	-17.3	0.81	0.67
Seasonal Rec'l	32,937,278	37,051,931	4,114,653	12.5	248,808	260,736	11,928	4.8	0.76	0.70
Com/Ind: Lo tier	1,427,570	1,506,656	79,086	5.5	18,275	17,886	-389	-2.1	1.28	1.19
Com/Ind: Hi tier	3,357,729	3,634,259	276,530	8.2	78,194	77,412	-782	-1.0	2.33	2.13
Publ U: Elec Gen	65,220	64,321	-899	-1.4	1,037	1,041	5	0.4	1.59	1.62
Publ U: Other	8,506,824	9,156,740	649,916	7.6	186,539	183,103	-3,436	-1.8	2.19	2.00
Ag HGA	14,703,714	16,482,666	1,778,952	12.1	125,879	131,714	5,835	4.6	0.86	0.80
Ag Hmstd Land	81,818,996	103,857,080	22,038,084	26.9	265,758	316,509	50,751	19.1	0.32	0.30
Ag Non-Hmstd	55,488,271	72,195,641	16,707,370	30.1	326,956	358,268	31,312	9.6	0.59	0.50
Miscellaneous	97,953	110,296	12,342	12.6	1,503	1,577	74	4.9	1.53	1.43
<b>Total</b>	<b>284,467,428</b>	<b>340,773,892</b>	<b>56,306,463</b>	<b>19.8</b>	<b>2,001,564</b>	<b>2,140,490</b>	<b>138,928</b>	<b>6.9</b>	<b>0.70</b>	<b>0.63</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	2,652,947	3,191,528	538,581	20.3
(-) TIF Tax Capacity	145	141	-4	-2.8
(-) FD Contrib Tax Cap	3,718	5,760	2,042	54.9
<b>(=) Taxable Tax Capacity</b>	<b>2,649,084</b>	<b>3,185,627</b>	<b>536,543</b>	<b>20.3</b>
FD Distrib Tax Cap	1,843	2,159	316	17.1

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	41.00	36.47	0.012	0.000
City/Town	10.05	8.75	0.005	0.005
School District	16.59	15.43	15.567	15.189
Special District	1.32	1.21	0.023	0.026
<b>Total</b>	<b>68.97</b>	<b>61.86</b>	<b>15.607</b>	<b>15.220</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	234,200	261,600	11.7	1,869	1,932	62	3.3	0.80	0.74
Res Hmstd: AvgVal	351,100	392,200	11.7	2,931	3,011	80	2.7	0.83	0.77
Res Hmstd: Hi Val	468,000	522,700	11.7	3,958	4,064	106	2.7	0.85	0.78
Res Hmstd: Ex-Hi Val	702,100	784,200	11.7	6,287	6,484	197	3.1	0.90	0.83
Apartment	300,000	342,200	14.1	3,055	3,167	112	3.7	1.02	0.93
Seas Rec: Lo Val	75,000	84,400	12.5	554	563	10	1.7	0.74	0.67
Seas Rec: Hi Val	200,000	225,000	12.5	1,567	1,583	16	1.0	0.78	0.70
Comm/Ind: Lo Val	150,000	162,400	8.3	2,012	2,059	46	2.3	1.34	1.27
Comm/Ind: Mid Val	300,000	324,800	8.3	5,280	5,244	-36	-0.7	1.76	1.61
Comm/Ind: Hi Val	1,000,000	1,082,400	8.2	20,527	20,102	-425	-2.1	2.05	1.86

# NORTHWEST CITIES

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	9,288,068	10,183,472	895,404	9.6	113,528	119,110	5,582	4.9	1.22	1.17
Res Non-Hmstd	1,651,767	1,933,368	281,601	17.0	23,025	25,383	2,358	10.2	1.39	1.31
Apartments	1,150,449	1,249,108	98,658	8.6	17,962	18,921	959	5.3	1.56	1.51
Low-income Apts	156,889	161,773	4,884	3.1	1,581	1,544	-37	-2.3	1.01	0.95
Seasonal Rec'l	654,387	795,199	140,812	21.5	7,191	8,420	1,229	17.1	1.10	1.06
Com/Ind: Lo tier	705,775	735,438	29,663	4.2	13,006	12,934	-72	-0.6	1.84	1.76
Com/Ind: Hi tier	2,110,245	2,265,680	155,435	7.4	54,838	55,528	690	1.3	2.60	2.45
Publ U: Elec Gen	28,597	25,510	-3,088	-10.8	650	576	-74	-11.4	2.27	2.26
Publ U: Other	226,193	235,140	8,946	4.0	6,522	6,355	-167	-2.6	2.88	2.70
Ag HGA	25,356	28,355	2,999	11.8	294	311	17	5.7	1.16	1.10
Ag Hmstd Land	82,234	97,043	14,809	18.0	458	537	78	17.1	0.56	0.55
Ag Non-Hmstd	134,979	154,306	19,327	14.3	1,424	1,521	97	6.8	1.05	0.99
Miscellaneous	39,175	41,930	2,755	7.0	699	707	8	1.2	1.78	1.69
<b>Total</b>	<b>16,254,114</b>	<b>17,906,322</b>	<b>1,652,205</b>	<b>10.2</b>	<b>241,178</b>	<b>251,847</b>	<b>10,668</b>	<b>4.4</b>	<b>1.48</b>	<b>1.41</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	183,087	202,544	19,457	10.6
(-) TIF Tax Capacity	6,817	5,794	-1,023	-15.0
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>176,270</b>	<b>196,750</b>	<b>20,480</b>	<b>11.6</b>
FD Distrb Tax Cap	0	0	0	0.0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	41.38	37.45	0.000	0.000
City/Town	51.12	49.84	0.000	0.000
School District	21.59	20.15	16.126	15.358
Special District	2.63	2.70	0.190	0.222
<b>Total</b>	<b>116.71</b>	<b>110.13</b>	<b>16.317</b>	<b>15.580</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	145,100	159,100	9.6	1,648	1,748	100	6.0	1.14	1.10
Res Hmstd: AvgVal	217,500	238,500	9.7	2,687	2,825	137	5.1	1.24	1.18
Res Hmstd: Hi Val	290,000	318,000	9.7	3,728	3,903	175	4.7	1.29	1.23
Res Hmstd: Ex-Hi Val	435,000	477,000	9.7	5,787	5,997	210	3.6	1.33	1.26
Apartment	300,000	325,800	8.6	4,866	4,993	127	2.6	1.62	1.53
Comm/Ind: Lo Val	150,000	161,100	7.4	3,119	3,264	145	4.6	2.08	2.03
Comm/Ind: Mid Val	300,000	322,100	7.4	7,859	8,022	164	2.1	2.62	2.49
Comm/Ind: Hi Val	1,000,000	1,073,700	7.4	29,977	30,237	261	0.9	3.00	2.82

# NORTHWEST TOWNS

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	10,682,973	12,191,792	1,508,819	14.1	84,429	91,392	6,963	8.2	0.79	0.75
Res Non-Hmstd	1,538,113	1,899,772	361,659	23.5	13,271	15,174	1,903	14.3	0.86	0.80
Apartments	14,116	15,662	1,546	11.0	143	148	5	3.5	1.01	0.94
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	8,343,496	9,432,557	1,089,061	13.1	60,511	65,425	4,913	8.1	0.73	0.69
Com/Ind: Lo tier	247,170	265,428	18,258	7.4	2,961	2,944	-17	-0.6	1.20	1.11
Com/Ind: Hi tier	635,713	681,275	45,562	7.2	14,073	13,716	-357	-2.5	2.21	2.01
Publ U: Elec Gen	1,094	1,009	-85	-7.8	16	14	-2	-10.9	1.48	1.43
Publ U: Other	1,788,789	1,862,847	74,058	4.1	37,955	36,520	-1,435	-3.8	2.12	1.96
Ag HGA	2,280,022	2,608,623	328,602	14.4	18,381	19,986	1,606	8.7	0.81	0.77
Ag Hmstd Land	14,554,373	17,214,191	2,659,818	18.3	46,574	54,454	7,880	16.9	0.32	0.32
Ag Non-Hmstd	10,974,844	13,377,905	2,403,061	21.9	64,815	70,648	5,832	9.0	0.59	0.53
Miscellaneous	4,939	7,067	2,128	43.1	58	75	18	30.2	1.17	1.07
<b>Total</b>	<b>51,065,642</b>	<b>59,558,128</b>	<b>8,492,487</b>	<b>16.6</b>	<b>343,187</b>	<b>370,496</b>	<b>27,309</b>	<b>8.0</b>	<b>0.67</b>	<b>0.62</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	479,746	562,185	82,439	17.2
(-) TIF Tax Capacity	79	89	10	12.7
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>479,668</b>	<b>562,096</b>	<b>82,428</b>	<b>17.2</b>
FD Distrib Tax Cap	0	0	0	0.0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	37.88	34.56	0.000	0.000
City/Town	8.72	8.09	0.000	0.000
School District	15.41	15.10	15.624	14.731
Special District	2.97	2.84	0.150	0.168
<b>Total</b>	<b>64.98</b>	<b>60.59</b>	<b>15.774</b>	<b>14.898</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	230,300	262,900	14.2	1,752	1,902	150	8.6	0.76	0.72
Res Hmstd: AvgVal	345,200	394,000	14.1	2,747	2,963	216	7.9	0.80	0.75
Res Hmstd: Hi Val	460,200	525,200	14.1	3,716	4,003	287	7.7	0.81	0.76
Res Hmstd: Ex-Hi Val	690,400	788,000	14.1	5,884	6,385	501	8.5	0.85	0.81
Apartment	300,000	332,900	11.0	2,910	3,017	107	3.7	0.97	0.91
Seas Rec: Lo Val	75,000	84,800	13.1	524	556	32	6.1	0.70	0.66
Seas Rec: Hi Val	200,000	226,200	13.1	1,487	1,563	76	5.1	0.74	0.69
Comm/Ind: Lo Val	150,000	160,800	7.2	1,947	2,022	75	3.9	1.30	1.26
Comm/Ind: Mid Val	300,000	321,600	7.2	5,126	5,171	44	0.9	1.71	1.61
Comm/Ind: Hi Val	1,000,000	1,071,700	7.2	19,963	19,858	-106	-0.5	2.00	1.85

# NORTH CENTRAL CITIES

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	6,520,770	7,391,717	870,947	13.4	62,746	67,493	4,747	7.6	0.96	0.91
Res Non-Hmstd	1,351,371	1,594,784	243,413	18.0	15,469	17,049	1,581	10.2	1.14	1.07
Apartments	492,304	584,859	92,556	18.8	7,291	8,069	779	10.7	1.48	1.38
Low-income Apts	120,570	145,021	24,451	20.3	1,186	1,307	121	10.2	0.98	0.90
Seasonal Rec'l	3,659,733	4,215,137	555,404	15.2	28,630	30,676	2,046	7.1	0.78	0.73
Com/Ind: Lo tier	569,291	585,437	16,146	2.8	9,945	9,498	-448	-4.5	1.75	1.62
Com/Ind: Hi tier	1,321,406	1,500,407	179,001	13.5	38,542	40,646	2,103	5.5	2.92	2.71
Publ U: Elec Gen	3,065	3,019	-46	-1.5	83	77	-7	-7.8	2.71	2.54
Publ U: Other	152,614	160,718	8,104	5.3	4,554	4,410	-144	-3.2	2.98	2.74
Ag HGA	39,558	45,426	5,868	14.8	387	415	28	7.2	0.98	0.91
Ag Hmstd Land	59,596	69,519	9,922	16.6	216	226	10	4.7	0.36	0.32
Ag Non-Hmstd	119,389	121,596	2,206	1.8	839	795	-43	-5.1	0.70	0.65
Miscellaneous	18,789	19,626	837	4.5	344	341	-3	-0.7	1.83	1.74
<b>Total</b>	<b>14,428,456</b>	<b>16,437,266</b>	<b>2,008,809</b>	<b>13.9</b>	<b>170,232</b>	<b>181,002</b>	<b>10,770</b>	<b>6.3</b>	<b>1.18</b>	<b>1.10</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	162,202	186,334	24,132	14.9
(-) TIF Tax Capacity	2,468	3,026	558	22.6
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>159,734</b>	<b>183,307</b>	<b>23,573</b>	<b>14.8</b>
FD Distrib Tax Cap	0	0	0	0.0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	31.75	29.35	0.00	0.000
City/Town	41.46	38.76	0.00	0.000
School District	15.31	13.82	10.28	9.994
Special District	0.77	0.78	0.00	0.000
<b>Total</b>	<b>89.29</b>	<b>82.71</b>	<b>10.28</b>	<b>9.994</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	177,000	200,700	13.4	1,572	1,702	130	8.3	0.89	0.85
Res Hmstd: AvgVal	265,300	300,800	13.4	2,522	2,704	182	7.2	0.95	0.90
Res Hmstd: Hi Val	353,700	401,000	13.4	3,473	3,708	234	6.7	0.98	0.92
Res Hmstd: Ex-Hi Val	530,600	601,500	13.4	5,351	5,786	435	8.1	1.01	0.96
Apartment	300,000	356,500	18.8	3,657	4,042	385	10.5	1.22	1.13
Seas Rec: Lo Val	75,000	86,400	15.2	706	758	52	7.4	0.94	0.88
Seas Rec: Hi Val	200,000	230,400	15.2	1,973	2,102	129	6.5	0.99	0.91
Comm/Ind: Lo Val	150,000	170,400	13.6	2,412	2,715	303	12.6	1.61	1.59
Comm/Ind: Mid Val	300,000	340,700	13.6	6,238	6,719	481	7.7	2.08	1.97
Comm/Ind: Hi Val	1,000,000	1,135,500	13.6	24,094	25,407	1,313	5.5	2.41	2.24

# NORTH CENTRAL TOWNS

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	11,774,735	13,299,437	1,524,702	12.9	82,953	88,553	5,601	6.8	0.70	0.67
Res Non-Hmstd	1,552,164	1,865,379	313,215	20.2	12,048	13,488	1,440	11.9	0.78	0.72
Apartments	41,807	46,548	4,741	11.3	412	448	36	8.8	0.98	0.96
Low-income Apts	236	234	-2	-0.7	2	2	0	-17.3	0.81	0.67
Seasonal Rec'l	10,414,550	11,708,328	1,293,778	12.4	68,526	71,416	2,890	4.2	0.66	0.61
Com/Ind: Lo tier	250,208	266,393	16,185	6.5	2,689	2,630	-59	-2.2	1.07	0.99
Com/Ind: Hi tier	427,921	486,060	58,138	13.6	8,676	8,996	321	3.7	2.03	1.85
Publ U: Elec Gen	19,959	4,738	-15,221	-76.3	267	76	-191	-71.4	1.34	1.61
Publ U: Other	1,888,827	2,203,146	314,318	16.6	37,500	38,166	666	1.8	1.99	1.73
Ag HGA	1,748,670	2,013,066	264,396	15.1	13,880	14,739	859	6.2	0.79	0.73
Ag Hmstd Land	3,783,238	4,528,802	745,565	19.7	9,814	11,034	1,220	12.4	0.26	0.24
Ag Non-Hmstd	3,395,518	3,989,797	594,279	17.5	21,045	21,593	548	2.6	0.62	0.54
Miscellaneous	32,575	36,592	4,017	12.3	543	568	25	4.6	1.67	1.55
<b>Total</b>	<b>35,330,408</b>	<b>40,448,520</b>	<b>5,118,111</b>	<b>14.5</b>	<b>258,355</b>	<b>271,709</b>	<b>13,356</b>	<b>5.2</b>	<b>0.73</b>	<b>0.67</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	356,219	411,240	55,021	15.4
(-) TIF Tax Capacity	66	52	-14	-21.2
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>356,153</b>	<b>411,187</b>	<b>55,034</b>	<b>15.5</b>
FD Distrb Tax Cap	0	0	0	0.0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	35.20	32.44	0.00	0.000
City/Town	10.23	9.18	0.00	0.000
School District	15.87	13.95	10.87	10.797
Special District	0.83	0.84	0.00	0.000
<b>Total</b>	<b>62.13</b>	<b>56.40</b>	<b>10.87</b>	<b>10.797</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	221,200	249,900	13.0	1,507	1,596	89	5.9	0.68	0.64
Res Hmstd: AvgVal	331,600	374,600	13.0	2,375	2,497	123	5.2	0.72	0.67
Res Hmstd: Hi Val	442,000	499,300	13.0	3,227	3,355	129	4.0	0.73	0.67
Res Hmstd: Ex-Hi Val	663,100	749,000	13.0	5,094	5,385	291	5.7	0.77	0.72
Apartment	300,000	334,100	11.4	2,656	2,716	60	2.3	0.89	0.81
Seas Rec: Lo Val	75,000	84,400	12.5	502	517	15	3.0	0.67	0.61
Seas Rec: Hi Val	200,000	224,900	12.4	1,430	1,459	29	2.0	0.72	0.65
Comm/Ind: Lo Val	150,000	170,400	13.6	1,809	2,029	220	12.1	1.21	1.19
Comm/Ind: Mid Val	300,000	340,800	13.6	4,830	5,153	323	6.7	1.61	1.51
Comm/Ind: Hi Val	1,000,000	1,135,900	13.6	18,925	19,729	804	4.2	1.89	1.74

# TACONITE CITIES

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	3,724,401	4,284,166	559,765	15.0	38,957	42,827	3,870	9.9	1.05	1.00
Res Non-Hmstd	730,533	849,238	118,705	16.2	11,328	11,928	600	5.3	1.55	1.40
Apartments	175,519	199,990	24,470	13.9	3,205	3,400	196	6.1	1.83	1.70
Low-income Apts	57,886	65,276	7,391	12.8	664	687	23	3.5	1.15	1.05
Seasonal Rec'l	498,274	543,691	45,417	9.1	5,325	5,430	105	2.0	1.07	1.00
Com/Ind: Lo tier	297,936	307,876	9,940	3.3	6,924	6,644	-280	-4.0	2.32	2.16
Com/Ind: Hi tier	579,498	638,924	59,426	10.3	21,049	21,665	616	2.9	3.63	3.39
Publ U: Elec Gen	306,765	322,835	16,070	5.2	7,208	7,298	89	1.2	2.35	2.26
Publ U: Other	327,987	346,528	18,542	5.7	11,050	10,955	-95	-0.9	3.37	3.16
Ag HGA	11,469	14,628	3,158	27.5	120	162	43	35.5	1.04	1.11
Ag Hmstd Land	10,260	11,971	1,710	16.7	41	46	6	13.6	0.40	0.39
Ag Non-Hmstd	189,539	202,772	13,232	7.0	2,471	2,429	-42	-1.7	1.30	1.20
Miscellaneous	15,889	17,322	1,433	9.0	513	514	0	0.0	3.23	2.96
<b>Total</b>	<b>6,925,956</b>	<b>7,805,217</b>	<b>879,259</b>	<b>12.7</b>	<b>108,855</b>	<b>113,985</b>	<b>5,131</b>	<b>4.7</b>	<b>1.57</b>	<b>1.46</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	78,469	88,587	10,118	12.9
(-) TIF Tax Capacity	1,071	1,268	197	18.4
(-) FD Contrib Tax Cap	5,522	6,460	938	17.0
<b>(=) Taxable Tax Capacity</b>	<b>71,876</b>	<b>80,859</b>	<b>8,983</b>	<b>12.5</b>
FD Distrib Tax Cap	6,310	7,746	1,436	22.8

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	46.82	44.19	0.00	0.000
City/Town	65.95	59.38	0.00	0.000
School District	15.37	14.21	8.82	8.337
Special District	1.27	2.37	0.00	0.000
<b>Total</b>	<b>129.40</b>	<b>120.14</b>	<b>8.82</b>	<b>8.337</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	119,900	138,000	15.1	1,000	1,160	160	16.0	0.83	0.84
Res Hmstd: AvgVal	179,700	206,800	15.1	1,896	2,118	222	11.7	1.06	1.02
Res Hmstd: Hi Val	239,500	275,500	15.0	2,792	3,075	283	10.1	1.17	1.12
Res Hmstd: Ex-Hi Val	359,300	413,400	15.1	4,588	4,996	408	8.9	1.28	1.21
Apartment	300,000	341,900	14.0	5,117	5,420	303	5.9	1.71	1.59
Seas Rec: Lo Val	75,000	81,900	9.2	1,007	1,023	16	1.6	1.34	1.25
Seas Rec: Hi Val	200,000	218,300	9.2	2,776	2,807	31	1.1	1.39	1.29
Comm/Ind: Lo Val	150,000	165,400	10.3	3,467	3,737	271	7.8	2.31	2.26
Comm/Ind: Mid Val	300,000	330,800	10.3	8,707	9,109	402	4.6	2.90	2.75
Comm/Ind: Hi Val	1,000,000	1,102,600	10.3	33,161	34,175	1,013	3.1	3.32	3.10

# TACONITE TOWNS

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	7,511,854	8,351,741	839,887	11.2	51,723	53,075	1,352	2.6	0.69	0.64
Res Non-Hmstd	1,382,260	1,584,894	202,634	14.7	12,216	12,810	594	4.9	0.88	0.81
Apartments	19,407	22,366	2,959	15.2	198	205	7	3.6	1.02	0.92
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	7,531,900	8,379,956	848,056	11.3	61,860	63,364	1,504	2.4	0.82	0.76
Com/Ind: Lo tier	114,468	122,715	8,248	7.2	1,765	1,832	67	3.8	1.54	1.49
Com/Ind: Hi tier	399,815	391,680	-8,136	-2.0	11,042	10,383	-659	-6.0	2.76	2.65
Publ U: Elec Gen	2,485	2,457	-28	-1.1	50	49	-1	-2.6	2.03	2.00
Publ U: Other	825,276	894,868	69,593	8.4	20,259	21,548	1,289	6.4	2.45	2.41
Ag HGA	272,902	302,359	29,457	10.8	1,557	1,599	42	2.7	0.57	0.53
Ag Hmstd Land	387,103	413,924	26,822	6.9	649	621	-29	-4.4	0.17	0.15
Ag Non-Hmstd	2,222,970	2,397,025	174,054	7.8	16,049	15,812	-237	-1.5	0.72	0.66
Miscellaneous	15,971	18,292	2,322	14.5	349	374	25	7.3	2.18	2.04
<b>Total</b>	<b>20,686,411</b>	<b>22,882,277</b>	<b>2,195,868</b>	<b>10.6</b>	<b>177,717</b>	<b>181,672</b>	<b>3,954</b>	<b>2.2</b>	<b>0.86</b>	<b>0.79</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	216,542	240,883	24,341	11.2
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	3,718	5,760	2,042	54.9
<b>(=) Taxable Tax Capacity</b>	<b>212,824</b>	<b>235,123</b>	<b>22,299</b>	<b>10.5</b>
FD Distrib Tax Cap	1,843	2,159	316	17.1

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	47.77	44.34	0.000	0.000
City/Town	11.05	8.89	0.000	0.000
School District	11.96	11.36	8.416	7.783
Special District	2.76	2.92	0.000	0.000
<b>Total</b>	<b>73.53</b>	<b>67.51</b>	<b>8.416</b>	<b>7.783</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	211,000	234,600	11.2	1,305	1,368	63	4.8	0.62	0.58
Res Hmstd: AvgVal	316,300	351,700	11.2	2,238	2,321	83	3.7	0.71	0.66
Res Hmstd: Hi Val	421,700	468,900	11.2	3,166	3,241	75	2.4	0.75	0.69
Res Hmstd: Ex-Hi Val	632,600	703,400	11.2	5,138	5,350	211	4.1	0.81	0.76
Apartment	300,000	345,800	15.3	3,010	3,187	177	5.9	1.00	0.92
Seas Rec: Lo Val	75,000	83,500	11.3	588	604	16	2.7	0.78	0.72
Seas Rec: Hi Val	200,000	222,600	11.3	1,658	1,691	33	2.0	0.83	0.76
Comm/Ind: Lo Val	150,000	147,000	-2.0	2,333	2,232	-101	-4.3	1.56	1.52
Comm/Ind: Mid Val	300,000	293,900	-2.0	6,064	5,747	-317	-5.2	2.02	1.96
Comm/Ind: Hi Val	1,000,000	979,700	-2.0	23,477	22,239	-1,238	-5.3	2.35	2.27



# DULUTH AREA

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	7,994,837	8,681,629	686,792	8.6	105,919	109,414	3,495	3.3	1.32	1.26
Res Non-Hmstd	1,941,332	2,137,358	196,025	10.1	29,338	30,423	1,084	3.7	1.51	1.42
Apartments	812,497	970,387	157,891	19.4	14,703	16,503	1,800	12.2	1.81	1.70
Low-income Apts	139,078	161,398	22,320	16.0	1,550	1,691	141	9.1	1.11	1.05
Seasonal Rec'l	203,290	211,263	7,973	3.9	2,341	2,256	-85	-3.6	1.15	1.07
Com/Ind: Lo tier	261,843	266,068	4,225	1.6	5,514	5,260	-254	-4.6	2.11	1.98
Com/Ind: Hi tier	1,754,188	1,865,041	110,852	6.3	60,444	59,885	-559	-0.9	3.45	3.21
Publ U: Elec Gen	30,707	31,244	537	1.8	864	826	-39	-4.5	2.82	2.64
Publ U: Other	149,880	151,499	1,618	1.1	4,927	4,655	-272	-5.5	3.29	3.07
Ag HGA	16,682	17,244	562	3.4	189	183	-5	-2.9	1.13	1.06
Ag Hmstd Land	13,161	13,854	694	5.3	29	33	5	16.7	0.22	0.24
Ag Non-Hmstd	150,432	152,061	1,629	1.1	1,386	1,307	-79	-5.7	0.92	0.86
Miscellaneous	74,286	85,127	10,841	14.6	2,011	2,071	60	3.0	2.71	2.43
<b>Total</b>	<b>13,542,213</b>	<b>14,744,173</b>	<b>1,201,959</b>	<b>8.9</b>	<b>229,215</b>	<b>234,507</b>	<b>5,292</b>	<b>2.3</b>	<b>1.69</b>	<b>1.59</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	154,485	168,712	14,227	9.2
(-) TIF Tax Capacity	4,391	4,126	-265	-6.0
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>150,093</b>	<b>164,586</b>	<b>14,493</b>	<b>9.7</b>
FD Distrb Tax Cap	0	0	0	0.0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	61.35	56.75	0.000	0.000
City/Town	36.80	34.90	2.043	1.875
School District	25.31	24.01	12.177	11.940
Special District	4.40	4.29	0.000	0.000
<b>Total</b>	<b>127.86</b>	<b>119.95</b>	<b>14.220</b>	<b>13.815</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	195,900	212,800	8.6	2,533	2,629	97	3.8	1.29	1.24
Res Hmstd: AvgVal	293,700	319,000	8.6	4,035	4,165	130	3.2	1.37	1.31
Res Hmstd: Hi Val	391,500	425,200	8.6	5,537	5,688	151	2.7	1.41	1.34
Res Hmstd: Ex-Hi Val	587,300	637,800	8.6	8,623	8,945	321	3.7	1.47	1.40
Apartment	300,000	358,300	19.4	5,221	5,867	646	12.4	1.74	1.64
Comm/Ind: Lo Val	150,000	159,500	6.3	3,338	3,428	89	2.7	2.23	2.15
Comm/Ind: Mid Val	300,000	319,000	6.3	8,381	8,427	46	0.5	2.79	2.64
Comm/Ind: Hi Val	1,000,000	1,063,200	6.3	31,913	31,752	-160	-0.5	3.19	2.99

# EAST CENTRAL CITIES

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	7,325,806	8,014,063	688,257	9.4	94,130	99,110	4,980	5.3	1.28	1.24
Res Non-Hmstd	965,286	1,073,281	107,994	11.2	13,912	14,788	876	6.3	1.44	1.38
Apartments	365,997	463,073	97,076	26.5	6,392	7,742	1,351	21.1	1.75	1.67
Low-income Apts	138,800	163,999	25,199	18.2	1,511	1,689	178	11.7	1.09	1.03
Seasonal Rec'l	154,089	162,871	8,782	5.7	2,034	2,072	38	1.9	1.32	1.27
Com/Ind: Lo tier	358,686	368,876	10,190	2.8	7,485	7,360	-124	-1.7	2.09	2.00
Com/Ind: Hi tier	866,391	951,218	84,828	9.8	28,997	30,000	1,003	3.5	3.35	3.15
Publ U: Elec Gen	2,546	2,281	-265	-10.4	71	64	-8	-11.1	2.81	2.78
Publ U: Other	137,767	132,753	-5,014	-3.6	4,500	4,081	-419	-9.3	3.27	3.07
Ag HGA	106,013	119,350	13,338	12.6	1,243	1,331	89	7.1	1.17	1.12
Ag Hmstd Land	110,418	136,397	25,979	23.5	372	475	103	27.7	0.34	0.35
Ag Non-Hmstd	106,226	117,760	11,533	10.9	1,110	1,141	31	2.8	1.05	0.97
Miscellaneous	33,271	35,144	1,872	5.6	547	563	16	2.8	1.64	1.60
<b>Total</b>	<b>10,671,296</b>	<b>11,741,066</b>	<b>1,069,769</b>	<b>10.0</b>	<b>162,304</b>	<b>170,416</b>	<b>8,114</b>	<b>5.0</b>	<b>1.52</b>	<b>1.45</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	114,359	126,436	12,077	10.6
(-) TIF Tax Capacity	1,777	1,805	28	1.6
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>112,582</b>	<b>124,631</b>	<b>12,049</b>	<b>10.7</b>
FD Distrib Tax Cap	0	0	0	0.0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	54.77	51.00	0.039	0.000
City/Town	43.72	42.39	0.000	0.000
School District	22.64	21.24	12.895	13.084
Special District	3.56	3.58	0.000	0.000
<b>Total</b>	<b>124.70</b>	<b>118.20</b>	<b>12.934</b>	<b>13.084</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	192,200	210,300	9.4	2,397	2,545	148	6.2	1.25	1.21
Res Hmstd: AvgVal	288,200	315,300	9.4	3,826	4,035	209	5.5	1.33	1.28
Res Hmstd: Hi Val	384,100	420,200	9.4	5,253	5,517	264	5.0	1.37	1.31
Res Hmstd: Ex-Hi Val	576,300	630,500	9.4	8,170	8,663	494	6.0	1.42	1.37
Apartment	300,000	379,600	26.5	5,064	6,105	1,041	20.6	1.69	1.61
Comm/Ind: Lo Val	150,000	164,700	9.8	3,248	3,534	286	8.8	2.17	2.15
Comm/Ind: Mid Val	300,000	329,400	9.8	8,176	8,627	451	5.5	2.73	2.62
Comm/Ind: Hi Val	1,000,000	1,098,000	9.8	31,176	32,393	1,218	3.9	3.12	2.95

# EAST CENTRAL TOWNS

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	9,793,972	10,796,212	1,002,240	10.2	98,302	103,886	5,584	5.7	1.00	0.96
Res Non-Hmstd	1,331,654	1,505,036	173,382	13.0	14,187	14,998	811	5.7	1.07	1.00
Apartments	10,369	14,484	4,115	39.7	142	198	57	40.0	1.37	1.37
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	2,722,991	3,131,255	408,264	15.0	24,391	25,804	1,413	5.8	0.90	0.82
Com/Ind: Lo tier	130,492	139,536	9,044	6.9	1,942	1,959	17	0.9	1.49	1.40
Com/Ind: Hi tier	168,702	180,624	11,922	7.1	4,346	4,338	-9	-0.2	2.58	2.40
Publ U: Elec Gen	21,192	20,574	-618	-2.9	446	421	-25	-5.5	2.10	2.05
Publ U: Other	756,538	704,390	-52,149	-6.9	18,617	16,770	-1,847	-9.9	2.46	2.38
Ag HGA	1,706,235	1,844,454	138,219	8.1	16,731	17,224	492	2.9	0.98	0.93
Ag Hmstd Land	1,786,173	2,101,978	315,805	17.7	4,391	5,288	897	20.4	0.25	0.25
Ag Non-Hmstd	1,873,300	2,310,271	436,972	23.3	14,952	16,568	1,616	10.8	0.80	0.72
Miscellaneous	9,752	10,979	1,227	12.6	103	108	5	4.8	1.05	0.98
<b>Total</b>	<b>20,311,370</b>	<b>22,759,793</b>	<b>2,448,423</b>	<b>12.1</b>	<b>198,550</b>	<b>207,562</b>	<b>9,011</b>	<b>4.5</b>	<b>0.98</b>	<b>0.91</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	198,855	222,481	23,626	11.9
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>198,855</b>	<b>222,481</b>	<b>23,626</b>	<b>11.9</b>
FD Distrib Tax Cap	0	0	0	0.0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	54.79	50.71	0.101	0.000
City/Town	14.18	13.74	0.000	0.000
School District	19.33	18.30	12.791	12.955
Special District	1.01	0.97	0.000	0.000
<b>Total</b>	<b>89.32</b>	<b>83.72</b>	<b>12.892</b>	<b>12.955</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	223,100	246,000	10.3	2,127	2,252	125	5.9	0.95	0.92
Res Hmstd: AvgVal	334,400	368,700	10.3	3,354	3,530	176	5.3	1.00	0.96
Res Hmstd: Hi Val	445,800	491,500	10.3	4,557	4,752	195	4.3	1.02	0.97
Res Hmstd: Ex-Hi Val	668,800	737,300	10.2	7,213	7,625	412	5.7	1.08	1.03
Apartment	300,000	419,100	39.7	3,736	4,929	1,193	31.9	1.25	1.18
Seas Rec: Lo Val	75,000	86,300	15.1	706	766	59	8.4	0.94	0.89
Seas Rec: Hi Val	200,000	230,000	15.0	1,974	2,122	148	7.5	0.99	0.92
Comm/Ind: Lo Val	150,000	160,700	7.1	2,451	2,559	107	4.4	1.63	1.59
Comm/Ind: Mid Val	300,000	321,300	7.1	6,318	6,415	97	1.5	2.11	2.00
Comm/Ind: Hi Val	1,000,000	1,070,700	7.1	24,362	24,410	48	0.2	2.44	2.28

# CENTRAL MINN CITIES

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	23,471,780	26,196,069	2,724,288	11.6	284,109	301,317	17,208	6.1	1.21	1.15
Res Non-Hmstd	2,814,865	3,332,643	517,778	18.4	37,001	41,050	4,049	10.9	1.31	1.23
Apartments	1,833,726	2,201,040	367,314	20.0	29,604	33,786	4,182	14.1	1.61	1.53
Low-income Apts	355,956	406,597	50,641	14.2	3,371	3,635	263	7.8	0.95	0.89
Seasonal Rec'l	172,075	197,254	25,179	14.6	2,192	2,379	187	8.5	1.27	1.21
Com/Ind: Lo tier	797,309	817,566	20,257	2.5	15,007	14,609	-398	-2.7	1.88	1.79
Com/Ind: Hi tier	4,075,583	4,709,095	633,512	15.5	126,940	137,379	10,439	8.2	3.11	2.92
Publ U: Elec Gen	1,278,470	517,270	-761,200	-59.5	26,094	11,859	-14,234	-54.6	2.04	2.29
Publ U: Other	712,050	1,208,780	496,730	69.8	20,514	31,786	11,272	54.9	2.88	2.63
Ag HGA	138,729	149,900	11,171	8.1	1,557	1,589	32	2.1	1.12	1.06
Ag Hmstd Land	226,688	260,822	34,134	15.1	826	980	153	18.6	0.36	0.38
Ag Non-Hmstd	244,313	305,922	61,609	25.2	2,300	2,639	339	14.7	0.94	0.86
Miscellaneous	71,942	87,071	15,128	21.0	1,146	1,236	90	7.9	1.59	1.42
<b>Total</b>	<b>36,193,486</b>	<b>40,390,029</b>	<b>4,196,541</b>	<b>11.6</b>	<b>550,661</b>	<b>584,244</b>	<b>33,582</b>	<b>6.1</b>	<b>1.52</b>	<b>1.45</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	418,530	467,123	48,593	11.6
(-) TIF Tax Capacity	7,535	9,108	1,573	20.9
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>410,995</b>	<b>458,016</b>	<b>47,021</b>	<b>11.4</b>
FD Distrib Tax Cap	0	0	0	0.0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	40.04	36.81	0.000	0.000
City/Town	42.75	41.66	0.679	0.609
School District	24.20	22.76	17.333	16.687
Special District	1.85	1.75	0.147	0.132
<b>Total</b>	<b>108.83</b>	<b>102.98</b>	<b>18.159</b>	<b>17.429</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	214,500	239,400	11.6	2,529	2,721	192	7.6	1.18	1.14
Res Hmstd: AvgVal	321,500	358,900	11.6	3,992	4,271	278	7.0	1.24	1.19
Res Hmstd: Hi Val	428,600	478,400	11.6	5,443	5,760	317	5.8	1.27	1.20
Res Hmstd: Ex-Hi Val	643,000	717,700	11.6	8,555	9,202	648	7.6	1.33	1.28
Apartment	300,000	360,100	20.0	4,626	5,263	637	13.8	1.54	1.46
Comm/Ind: Lo Val	150,000	173,400	15.6	2,970	3,465	495	16.7	1.98	2.00
Comm/Ind: Mid Val	300,000	346,700	15.6	7,500	8,371	871	11.6	2.50	2.41
Comm/Ind: Hi Val	1,000,000	1,155,500	15.6	28,645	31,269	2,625	9.2	2.86	2.71

# CENTRAL MINN TOWNS

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	13,656,311	15,080,316	1,424,005	10.4	128,842	135,216	6,374	4.9	0.94	0.90
Res Non-Hmstd	1,223,889	1,393,517	169,629	13.9	12,119	12,872	754	6.2	0.99	0.92
Apartments	4,973	5,699	726	14.6	58	62	4	6.9	1.16	1.08
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,761,505	1,949,878	188,374	10.7	15,007	15,400	393	2.6	0.85	0.79
Com/Ind: Lo tier	181,095	187,665	6,571	3.6	2,447	2,355	-92	-3.7	1.35	1.26
Com/Ind: Hi tier	365,692	441,707	76,015	20.8	8,841	9,797	956	10.8	2.42	2.22
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	513,461	744,102	230,641	44.9	12,421	16,095	3,674	29.6	2.42	2.16
Ag HGA	1,789,645	1,988,924	199,279	11.1	16,335	17,065	730	4.5	0.91	0.86
Ag Hmstd Land	4,068,454	4,895,660	827,206	20.3	11,808	14,001	2,192	18.6	0.29	0.29
Ag Non-Hmstd	1,593,755	1,884,394	290,640	18.2	11,120	11,550	430	3.9	0.70	0.61
Miscellaneous	8,023	8,841	818	10.2	85	86	1	0.6	1.06	0.97
<b>Total</b>	<b>25,166,803</b>	<b>28,580,703</b>	<b>3,413,904</b>	<b>13.6</b>	<b>219,083</b>	<b>234,499</b>	<b>15,416</b>	<b>7.0</b>	<b>0.87</b>	<b>0.82</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	241,140	277,196	36,056	15
(-) TIF Tax Capacity	0	0	0	0
(-) FD Contrib Tax Cap	0	0	0	0
<b>(=) Taxable Tax Capacity</b>	<b>241,140</b>	<b>277,196</b>	<b>36,056</b>	<b>15</b>
FD Distrb Tax Cap	0	0	0	0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	40.42	37.28	0.000	0.000
City/Town	15.55	14.49	0.000	0.000
School District	21.79	20.30	16.896	16.293
Special District	0.38	0.33	0.000	0.000
<b>Total</b>	<b>78.14</b>	<b>72.40</b>	<b>16.896</b>	<b>16.293</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	284,600	314,300	10.4	2,614	2,723	109	4.2	0.92	0.87
Res Hmstd: AvgVal	426,600	471,100	10.4	4,054	4,178	124	3.1	0.95	0.89
Res Hmstd: Hi Val	568,700	628,100	10.4	5,539	5,803	264	4.8	0.97	0.92
Res Hmstd: Ex-Hi Val	853,200	942,200	10.4	8,799	9,157	358	4.1	1.03	0.97
Apartment	300,000	343,800	14.6	3,437	3,672	234	6.8	1.15	1.07
Seas Rec: Lo Val	75,000	83,100	10.8	623	642	19	3.1	0.83	0.77
Seas Rec: Hi Val	200,000	221,400	10.7	1,750	1,790	40	2.3	0.88	0.81
Comm/Ind: Lo Val	150,000	181,200	20.8	2,260	2,786	526	23.3	1.51	1.54
Comm/Ind: Mid Val	300,000	362,400	20.8	5,851	6,788	936	16.0	1.95	1.87
Comm/Ind: Hi Val	1,000,000	1,207,900	20.8	22,610	25,458	2,847	12.6	2.26	2.11

# SOUTHWEST CITIES

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	8,259,556	9,363,297	1,103,741	13.4	109,889	119,335	9,446	8.6	1.33	1.27
Res Non-Hmstd	1,211,792	1,417,872	206,080	17.0	19,027	20,767	1,740	9.1	1.57	1.46
Apartments	534,004	596,576	62,572	11.7	9,686	10,271	584	6.0	1.81	1.72
Low-income Apts	138,610	146,983	8,373	6.0	1,488	1,515	27	1.8	1.07	1.03
Seasonal Rec'l	80,760	95,007	14,248	17.6	1,281	1,453	172	13.5	1.59	1.53
Com/Ind: Lo tier	709,845	731,321	21,477	3.0	15,716	15,013	-703	-4.5	2.21	2.05
Com/Ind: Hi tier	1,932,138	2,031,625	99,487	5.1	65,795	64,262	-1,533	-2.3	3.41	3.16
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	172,833	178,956	6,123	3.5	6,169	5,864	-305	-4.9	3.57	3.28
Ag HGA	24,431	28,959	4,528	18.5	334	365	31	9.4	1.37	1.26
Ag Hmstd Land	154,987	202,152	47,165	30.4	1,150	1,413	263	22.9	0.74	0.70
Ag Non-Hmstd	170,669	214,794	44,125	25.9	2,099	2,331	232	11.1	1.23	1.09
Miscellaneous	20,433	21,714	1,282	6.3	457	455	-2	-0.4	2.23	2.09
<b>Total</b>	<b>13,410,058</b>	<b>15,029,256</b>	<b>1,619,201</b>	<b>12.1</b>	<b>233,091</b>	<b>243,044</b>	<b>9,952</b>	<b>4.3</b>	<b>1.74</b>	<b>1.62</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	147,825	165,677	17,852	12.1
(-) TIF Tax Capacity	3,562	3,748	186	5.2
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>144,263</b>	<b>161,928</b>	<b>17,665</b>	<b>12.2</b>
FD Distrib Tax Cap	0	0	0	0.0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	39.34	33.52	0.000	0.000
City/Town	72.53	69.34	0.064	0.055
School District	17.91	16.70	19.719	20.880
Special District	1.45	1.28	0.000	0.000
<b>Total</b>	<b>131.23</b>	<b>120.84</b>	<b>19.783</b>	<b>20.934</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	120,300	136,400	13.4	1,470	1,632	162	11.0	1.22	1.20
Res Hmstd: AvgVal	180,400	204,600	13.4	2,449	2,673	225	9.2	1.36	1.31
Res Hmstd: Hi Val	240,400	272,600	13.4	3,426	3,711	286	8.3	1.43	1.36
Res Hmstd: Ex-Hi Val	360,700	409,000	13.4	5,384	5,793	409	7.6	1.49	1.42
Apartment	300,000	335,200	11.7	5,515	5,765	250	4.5	1.84	1.72
Comm/Ind: Lo Val	150,000	157,800	5.2	3,498	3,508	11	0.3	2.33	2.22
Comm/Ind: Mid Val	300,000	315,500	5.2	8,725	8,592	-133	-1.5	2.91	2.72
Comm/Ind: Hi Val	1,000,000	1,051,500	5.1	33,119	32,316	-803	-2.4	3.31	3.07

# SOUTHWEST TOWNS

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	5,843,223	6,804,674	961,451	16.5	51,894	56,075	4,181	8.1	0.89	0.82
Res Non-Hmstd	814,678	989,249	174,572	21.4	7,532	8,225	693	9.2	0.92	0.83
Apartments	9,346	10,604	1,259	13.5	104	98	-6	-5.8	1.12	0.93
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	1,255,640	1,473,295	217,655	17.3	10,368	11,274	906	8.7	0.83	0.77
Com/Ind: Lo tier	193,759	204,884	11,125	5.7	2,368	2,246	-122	-5.2	1.22	1.10
Com/Ind: Hi tier	551,739	598,533	46,794	8.5	12,056	11,670	-386	-3.2	2.19	1.95
Publ U: Elec Gen	8,572	5,671	-2,901	-33.8	115	59	-56	-48.8	1.35	1.04
Publ U: Other	1,096,144	1,131,139	34,996	3.2	22,575	20,576	-1,999	-8.9	2.06	1.82
Ag HGA	2,315,537	2,707,574	392,037	16.9	18,472	19,545	1,073	5.8	0.80	0.72
Ag Hmstd Land	28,050,324	37,360,727	9,310,403	33.2	88,410	104,448	16,037	18.1	0.32	0.28
Ag Non-Hmstd	19,070,997	26,555,126	7,484,129	39.2	97,401	107,584	10,184	10.5	0.51	0.41
Miscellaneous	4,587	4,897	311	6.8	90	87	-3	-3.1	1.96	1.78
<b>Total</b>	<b>59,214,546</b>	<b>77,846,373</b>	<b>18,631,831</b>	<b>31.5</b>	<b>311,385</b>	<b>341,887</b>	<b>30,502</b>	<b>9.8</b>	<b>0.53</b>	<b>0.44</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	516,740	689,246	172,506	33.4
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>516,740</b>	<b>689,246</b>	<b>172,506</b>	<b>33.4</b>
FD Distrb Tax Cap	0	0	0	0.0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	36.83	30.05	0.000	0.00
City/Town	7.01	5.57	0.000	0.00
School District	14.55	13.87	23.157	22.32
Special District	1.06	0.79	0.000	0.00
<b>Total</b>	<b>59.45</b>	<b>50.28</b>	<b>23.157</b>	<b>22.32</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	207,800	242,000	16.5	1,606	1,679	73	4.5	0.77	0.69
Res Hmstd: AvgVal	311,500	362,800	16.5	2,518	2,611	92	3.7	0.81	0.72
Res Hmstd: Hi Val	415,200	483,600	16.5	3,430	3,511	81	2.4	0.83	0.73
Res Hmstd: Ex-Hi Val	623,000	725,600	16.5	5,329	5,552	222	4.2	0.86	0.77
Apartment	300,000	340,400	13.5	2,924	2,899	-25	-0.8	0.97	0.85
Comm/Ind: Lo Val	150,000	162,800	8.5	1,933	1,924	-9	-0.5	1.29	1.18
Comm/Ind: Mid Val	300,000	325,500	8.5	5,058	4,895	-163	-3.2	1.69	1.50
Comm/Ind: Hi Val	1,000,000	1,084,900	8.5	19,638	18,762	-876	-4.5	1.96	1.73

# SOUTH CENTRAL CITIES

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	9,653,374	10,613,033	959,659	9.9	124,428	127,918	3,489	2.8	1.29	1.21
Res Non-Hmstd	1,427,201	1,646,720	219,519	15.4	20,778	22,144	1,366	6.6	1.46	1.34
Apartments	954,761	1,298,540	343,780	36.0	14,939	18,606	3,667	24.5	1.56	1.43
Low-income Apts	141,609	178,671	37,062	26.2	1,421	1,529	109	7.7	1.00	0.86
Seasonal Rec'l	92,920	108,348	15,428	16.6	1,279	1,409	130	10.2	1.38	1.30
Com/Ind: Lo tier	548,685	569,707	21,022	3.8	11,644	10,981	-663	-5.7	2.12	1.93
Com/Ind: Hi tier	2,035,794	2,262,883	227,089	11.2	64,364	65,725	1,361	2.1	3.16	2.90
Publ U: Elec Gen	20,737	20,281	-456	-2.2	446	413	-33	-7.4	2.15	2.04
Publ U: Other	140,994	147,481	6,487	4.6	4,585	4,439	-145	-3.2	3.25	3.01
Ag HGA	16,084	17,109	1,025	6.4	234	233	-1	-0.2	1.45	1.36
Ag Hmstd Land	70,909	91,748	20,839	29.4	599	756	157	26.2	0.84	0.82
Ag Non-Hmstd	110,314	142,254	31,939	29.0	1,340	1,573	233	17.4	1.21	1.11
Miscellaneous	36,886	44,598	7,713	20.9	554	628	74	13.3	1.50	1.41
<b>Total</b>	<b>15,250,268</b>	<b>17,141,373</b>	<b>1,891,106</b>	<b>12.4</b>	<b>246,611</b>	<b>256,354</b>	<b>9,744</b>	<b>4.0</b>	<b>1.62</b>	<b>1.50</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	170,593	193,170	22,577	13.2
(-) TIF Tax Capacity	4,029	2,731	-1,298	-32.2
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>166,565</b>	<b>190,439</b>	<b>23,874</b>	<b>14.3</b>
FD Distrb Tax Cap	0	0	0	0.0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	42.43	36.75	0.000	0.000
City/Town	58.33	54.41	0.135	0.121
School District	19.87	19.66	17.432	16.481
Special District	0.38	0.28	0.000	0.000
<b>Total</b>	<b>121.01</b>	<b>111.10</b>	<b>17.567</b>	<b>16.601</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	152,600	167,800	10.0	1,830	1,897	67	3.6	1.20	1.13
Res Hmstd: AvgVal	228,700	251,500	10.0	2,968	3,049	82	2.8	1.30	1.21
Res Hmstd: Hi Val	304,900	335,300	10.0	4,107	4,203	97	2.4	1.35	1.25
Res Hmstd: Ex-Hi Val	457,400	502,900	9.9	6,338	6,430	92	1.5	1.39	1.28
Apartment	300,000	408,100	36.0	5,065	6,345	1,280	25.3	1.69	1.55
Comm/Ind: Lo Val	150,000	166,800	11.2	3,235	3,474	240	7.4	2.16	2.08
Comm/Ind: Mid Val	300,000	333,500	11.2	8,122	8,451	329	4.1	2.71	2.53
Comm/Ind: Hi Val	1,000,000	1,111,600	11.2	30,929	31,679	751	2.4	3.09	2.85



# SOUTH CENTRAL TOWNS

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	4,793,042	5,305,129	512,086	10.7	43,898	43,865	-33	-0.1	0.92	0.83
Res Non-Hmstd	661,629	789,525	127,896	19.3	6,326	6,769	443	7.0	0.96	0.86
Apartments	10,514	11,882	1,367	13.0	127	129	3	2.1	1.20	1.09
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	390,064	421,513	31,449	8.1	3,469	3,360	-110	-3.2	0.89	0.80
Com/Ind: Lo tier	103,727	107,359	3,632	3.5	1,326	1,222	-103	-7.8	1.28	1.14
Com/Ind: Hi tier	304,626	313,780	9,154	3.0	6,920	6,314	-606	-8.8	2.27	2.01
Publ U: Elec Gen	11,918	12,672	753	6.3	142	127	-15	-10.3	1.19	1.00
Publ U: Other	770,535	767,381	-3,154	-0.4	16,692	14,917	-1,775	-10.6	2.17	1.94
Ag HGA	1,559,735	1,742,391	182,657	11.7	13,375	13,395	20	0.1	0.86	0.77
Ag Hmstd Land	13,563,523	18,051,498	4,487,976	33.1	49,302	60,337	11,035	22.4	0.36	0.33
Ag Non-Hmstd	8,533,979	11,408,426	2,874,447	33.7	51,103	56,735	5,632	11.0	0.60	0.50
Miscellaneous	584	625	41	7.1	9	8	-1	-7.8	1.52	1.31
<b>Total</b>	<b>30,703,876</b>	<b>38,932,181</b>	<b>8,228,304</b>	<b>26.8</b>	<b>192,689</b>	<b>207,178</b>	<b>14,490</b>	<b>7.5</b>	<b>0.63</b>	<b>0.53</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	271,043	345,278	74,235	27.4
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>271,043</b>	<b>345,278</b>	<b>74,235</b>	<b>27.4</b>
FD Distrb Tax Cap	0	0	0	0.0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	43.37	36.69	0.000	0.000
City/Town	8.16	6.80	0.000	0.000
School District	16.79	14.89	19.219	18.359
Special District	0.39	0.26	0.000	0.000
<b>Total</b>	<b>68.72</b>	<b>58.64</b>	<b>19.219</b>	<b>18.359</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	236,300	261,600	10.7	1,968	1,934	-34	-1.7	0.83	0.74
Res Hmstd: AvgVal	354,300	392,200	10.7	3,079	3,008	-70	-2.3	0.87	0.77
Res Hmstd: Hi Val	472,200	522,700	10.7	4,153	4,058	-95	-2.3	0.88	0.78
Res Hmstd: Ex-Hi Val	708,500	784,200	10.7	6,589	6,455	-134	-2.0	0.93	0.82
Apartment	300,000	339,100	13.0	3,154	3,108	-46	-1.4	1.05	0.92
Comm/Ind: Lo Val	150,000	154,600	3.1	2,083	1,909	-174	-8.4	1.39	1.23
Comm/Ind: Mid Val	300,000	309,100	3.0	5,426	4,927	-499	-9.2	1.81	1.59
Comm/Ind: Hi Val	1,000,000	1,030,100	3.0	21,029	19,012	-2,017	-9.6	2.10	1.85

# OLMSTED COUNTY

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	13,624,793	14,776,721	1,151,927	8.5	165,832	177,871	12,039	7.3	1.22	1.20
Res Non-Hmstd	2,546,766	2,819,131	272,365	10.7	32,743	35,738	2,995	9.1	1.29	1.27
Apartments	1,610,878	1,699,775	88,898	5.5	24,996	26,131	1,134	4.5	1.55	1.54
Low-income Apts	360,499	366,655	6,156	1.7	3,101	3,129	28	0.9	0.86	0.85
Seasonal Rec'l	10,577	10,545	-33	-0.3	129	125	-4	-3.4	1.22	1.18
Com/Ind: Lo tier	357,077	357,779	702	0.2	6,506	6,412	-94	-1.4	1.82	1.79
Com/Ind: Hi tier	3,600,357	3,724,712	124,356	3.5	108,635	109,185	549	0.5	3.02	2.93
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	238,476	229,718	-8,758	-3.7	6,440	5,859	-581	-9.0	2.70	2.55
Ag HGA	484,023	553,693	69,671	14.4	4,670	5,146	477	10.2	0.96	0.93
Ag Hmstd Land	1,464,686	1,750,038	285,352	19.5	5,030	6,180	1,150	22.9	0.34	0.35
Ag Non-Hmstd	825,395	1,009,659	184,264	22.3	6,070	6,778	708	11.7	0.74	0.67
Miscellaneous	54,640	54,089	-550	-1.0	951	937	-14	-1.4	1.74	1.73
<b>Total</b>	<b>25,178,167</b>	<b>27,352,515</b>	<b>2,174,350</b>	<b>8.6</b>	<b>365,103</b>	<b>383,491</b>	<b>18,387</b>	<b>5.0</b>	<b>1.45</b>	<b>1.40</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	286,816	310,582	23,766	8.3
(-) TIF Tax Capacity	9,559	10,100	541	5.7
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>277,257</b>	<b>300,482</b>	<b>23,225</b>	<b>8.4</b>
FD Distrb Tax Cap	0	0	0	0.0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	43.09	41.83	0.000	0.000
City/Town	40.45	40.63	0.996	0.925
School District	20.09	18.87	16.741	16.561
Special District	1.65	1.63	0.000	0.000
<b>Total</b>	<b>105.27</b>	<b>102.96</b>	<b>17.736</b>	<b>17.486</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	236,200	256,200	8.5	2,737	2,940	203	7.4	1.16	1.15
Res Hmstd: AvgVal	354,000	384,000	8.5	4,298	4,598	300	7.0	1.21	1.20
Res Hmstd: Hi Val	471,900	511,800	8.5	5,805	6,195	390	6.7	1.23	1.21
Res Hmstd: Ex-Hi Val	708,000	767,900	8.5	9,256	9,939	682	7.4	1.31	1.29
Apartment	300,000	316,600	5.5	4,480	4,628	149	3.3	1.49	1.46
Comm/Ind: Lo Val	150,000	155,200	3.5	2,883	2,950	67	2.3	1.92	1.90
Comm/Ind: Mid Val	300,000	310,400	3.5	7,301	7,344	44	0.6	2.43	2.37
Comm/Ind: Hi Val	1,000,000	1,034,600	3.5	27,917	27,849	-68	-0.2	2.79	2.69

# SOUTHEAST CITIES

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	16,134,572	17,048,363	913,791	5.7	208,036	216,857	8,821	4.2	1.29	1.27
Res Non-Hmstd	2,180,332	2,374,889	194,557	8.9	30,978	33,155	2,176	7.0	1.42	1.40
Apartments	937,094	1,060,204	123,110	13.1	15,259	17,027	1,768	11.6	1.63	1.61
Low-income Apts	240,598	257,542	16,944	7.0	2,491	2,595	105	4.2	1.04	1.01
Seasonal Rec'l	121,961	126,473	4,512	3.7	1,662	1,699	37	2.2	1.36	1.34
Com/Ind: Lo tier	840,744	856,939	16,195	1.9	16,662	16,620	-42	-0.2	1.98	1.94
Com/Ind: Hi tier	2,724,300	2,889,401	165,101	6.1	86,678	88,665	1,986	2.3	3.18	3.07
Publ U: Elec Gen	781,684	682,969	-98,714	-12.6	18,806	17,733	-1,072	-5.7	2.41	2.60
Publ U: Other	440,029	378,942	-61,087	-13.9	13,827	11,858	-1,968	-14.2	3.14	3.13
Ag HGA	46,486	52,530	6,044	13.0	558	634	76	13.6	1.20	1.21
Ag Hmstd Land	179,164	206,546	27,382	15.3	1,014	1,190	175	17.3	0.57	0.58
Ag Non-Hmstd	195,576	241,524	45,948	23.5	2,088	2,457	369	17.7	1.07	1.02
Miscellaneous	44,520	52,585	8,065	18.1	774	875	102	13.2	1.74	1.66
<b>Total</b>	<b>24,867,060</b>	<b>26,228,907</b>	<b>1,361,848</b>	<b>5.5</b>	<b>398,833</b>	<b>411,365</b>	<b>12,533</b>	<b>3.1</b>	<b>1.60</b>	<b>1.57</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	280,791	295,337	14,546	5.2
(-) TIF Tax Capacity	6,173	6,944	771	12.5
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>274,617</b>	<b>288,392</b>	<b>13,775</b>	<b>5.0</b>
FD Distrb Tax Cap	0	0	0	0.0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	40.84	38.45	0.000	0.000
City/Town	55.85	57.09	0.000	0.000
School District	18.90	17.54	20.231	20.836
Special District	1.46	1.63	0.000	0.000
<b>Total</b>	<b>117.05</b>	<b>114.71</b>	<b>20.231</b>	<b>20.836</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	158,500	167,500	5.7	1,907	2,016	109	5.7	1.20	1.20
Res Hmstd: AvgVal	237,700	251,200	5.7	3,078	3,237	159	5.2	1.29	1.29
Res Hmstd: Hi Val	316,800	334,800	5.7	4,247	4,456	209	4.9	1.34	1.33
Res Hmstd: Ex-Hi Val	475,300	502,300	5.7	6,525	6,815	290	4.4	1.37	1.36
Apartment	300,000	339,500	13.2	4,996	5,575	579	11.6	1.67	1.64
Comm/Ind: Lo Val	150,000	159,100	6.1	3,186	3,399	214	6.7	2.12	2.14
Comm/Ind: Mid Val	300,000	318,200	6.1	7,994	8,331	337	4.2	2.66	2.62
Comm/Ind: Hi Val	1,000,000	1,060,700	6.1	30,434	31,347	913	3.0	3.04	2.96

# SOUTHEAST TOWNS

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	7,412,919	8,044,347	631,429	8.5	66,733	69,293	2,560	3.8	0.90	0.86
Res Non-Hmstd	1,156,493	1,327,735	171,242	14.8	10,825	11,788	964	8.9	0.94	0.89
Apartments	6,550	6,898	348	5.3	72	70	-2	-2.6	1.10	1.02
Low-income Apts	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Seasonal Rec'l	328,982	359,326	30,344	9.2	2,609	2,696	87	3.3	0.79	0.75
Com/Ind: Lo tier	151,212	155,579	4,367	2.9	1,957	1,895	-62	-3.2	1.29	1.22
Com/Ind: Hi tier	311,913	339,052	27,139	8.7	7,261	7,279	17	0.2	2.33	2.15
Publ U: Elec Gen	0	17,201	17,201	0.0	0	294	294	0.0	0.00	1.71
Publ U: Other	660,333	647,994	-12,340	-1.9	15,221	13,702	-1,519	-10.0	2.31	2.11
Ag HGA	2,536,511	2,710,557	174,046	6.9	22,375	22,914	539	2.4	0.88	0.85
Ag Hmstd Land	14,158,233	17,537,082	3,378,849	23.9	49,810	60,177	10,367	20.8	0.35	0.34
Ag Non-Hmstd	6,938,780	9,210,186	2,271,406	32.7	44,036	50,766	6,730	15.3	0.63	0.55
Miscellaneous	7,312	10,254	2,942	40.2	81	110	30	36.8	1.10	1.07
<b>Total</b>	<b>33,669,238</b>	<b>40,366,211</b>	<b>6,696,973</b>	<b>19.9</b>	<b>220,980</b>	<b>240,984</b>	<b>20,005</b>	<b>9.1</b>	<b>0.66</b>	<b>0.60</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	290,923	350,607	59,684	20.5
(-) TIF Tax Capacity	0	0	0	0.0
(-) FD Contrib Tax Cap	0	0	0	0.0
<b>(=) Taxable Tax Capacity</b>	<b>290,923</b>	<b>350,607</b>	<b>59,684</b>	<b>20.5</b>
FD Distrb Tax Cap	0	0	0	0.0

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	42.04	38.81	0.000	0.000
City/Town	10.55	9.03	0.000	0.000
School District	18.18	16.68	20.866	21.413
Special District	0.42	0.44	0.000	0.000
<b>Total</b>	<b>71.19</b>	<b>64.96</b>	<b>20.866</b>	<b>21.413</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	229,500	249,100	8.5	1,995	2,055	61	3.0	0.87	0.82
Res Hmstd: AvgVal	344,100	373,500	8.5	3,123	3,202	79	2.5	0.91	0.86
Res Hmstd: Hi Val	458,600	497,700	8.5	4,222	4,299	77	1.8	0.92	0.86
Res Hmstd: Ex-Hi Val	688,100	746,800	8.5	6,669	6,851	182	2.7	0.97	0.92
Apartment	300,000	316,000	5.3	3,296	3,243	-53	-1.6	1.10	1.03
Comm/Ind: Lo Val	150,000	163,100	8.7	2,163	2,283	120	5.5	1.44	1.40
Comm/Ind: Mid Val	300,000	326,200	8.7	5,605	5,725	120	2.1	1.87	1.76
Comm/Ind: Hi Val	1,000,000	1,087,100	8.7	21,669	21,785	115	0.5	2.17	2.00

# ANOKA COUNTY

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	36,790,547	37,661,506	870,959	2.4	354,025	368,661	14,636	4.1	0.96	0.98
Res Non-Hmstd	4,532,906	4,829,231	296,324	6.5	46,507	50,626	4,119	8.9	1.03	1.05
Apartments	2,138,791	2,803,176	664,385	31.1	26,943	36,388	9,444	35.1	1.26	1.30
Low-income Apts	604,563	691,738	87,174	14.4	3,608	3,985	377	10.5	0.60	0.58
Seasonal Rec'l	46,559	59,384	12,825	27.5	415	538	123	29.7	0.89	0.91
Com/Ind: Lo tier	507,414	492,007	-15,406	-3.0	8,521	7,966	-555	-6.5	1.68	1.62
Com/Ind: Hi tier	5,251,447	6,689,502	1,438,055	27.4	150,935	181,969	31,034	20.6	2.87	2.72
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	314,621	319,513	4,892	1.6	8,795	8,432	-362	-4.1	2.80	2.64
Ag HGA	178,954	176,699	-2,255	-1.3	1,608	1,603	-5	-0.3	0.90	0.91
Ag Hmstd Land	117,461	122,045	4,584	3.9	291	283	-8	-2.7	0.25	0.23
Ag Non-Hmstd	156,166	180,751	24,585	15.7	1,109	1,279	170	15.3	0.71	0.71
Miscellaneous	196,125	240,815	44,690	22.8	2,634	3,191	558	21.2	1.34	1.33
<b>Total</b>	<b>50,835,554</b>	<b>54,266,367</b>	<b>3,430,812</b>	<b>6.7</b>	<b>605,391</b>	<b>664,921</b>	<b>59,531</b>	<b>9.8</b>	<b>1.19</b>	<b>1.23</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	563,120	613,820	50,700	9.0
(-) TIF Tax Capacity	15,938	21,236	5,298	33.2
(-) FD Contrib Tax Cap	41,374	45,133	3,759	9.1
<b>(=) Taxable Tax Capacity</b>	<b>505,807</b>	<b>547,451</b>	<b>41,644</b>	<b>8.2</b>
FD Distrb Tax Cap	69,430	71,158	1,728	2.5

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	24.36	25.46	0.000	0.000
City/Town	34.48	35.69	0.100	0.101
School District	18.37	18.34	17.791	17.879
Special District	3.79	3.15	0.000	0.000
<b>Total</b>	<b>80.99</b>	<b>82.64</b>	<b>17.891</b>	<b>17.980</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	246,400	252,300	2.4	2,315	2,418	104	4.5	0.94	0.96
Res Hmstd: AvgVal	369,400	378,200	2.4	3,620	3,779	158	4.4	0.98	1.00
Res Hmstd: Hi Val	492,400	504,100	2.4	4,869	5,081	212	4.3	0.99	1.01
Res Hmstd: Ex-Hi Val	738,700	756,200	2.4	7,788	8,138	350	4.5	1.05	1.08
Apartment	300,000	393,200	31.1	3,574	4,769	1,195	33.4	1.19	1.21
Comm/Ind: Lo Val	150,000	191,100	27.4	2,749	3,729	980	35.6	1.83	1.95
Comm/Ind: Mid Val	300,000	382,200	27.4	6,988	8,842	1,854	26.5	2.33	2.31
Comm/Ind: Hi Val	1,000,000	1,273,900	27.4	26,768	32,698	5,930	22.2	2.68	2.57

# WASHINGTON COUNTY

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	33,917,122	37,071,977	3,154,855	9.3	357,506	389,356	31,850	8.9	1.05	1.05
Res Non-Hmstd	5,151,781	5,957,142	805,361	15.6	55,552	63,906	8,354	15.0	1.08	1.07
Apartments	1,981,214	2,275,173	293,959	14.8	25,820	29,142	3,323	12.9	1.30	1.28
Low-income Apts	461,791	517,836	56,045	12.1	2,895	3,160	265	9.1	0.63	0.61
Seasonal Rec'l	166,320	173,439	7,119	4.3	1,513	1,589	76	5.0	0.91	0.92
Com/Ind: Lo tier	315,277	317,625	2,348	0.7	5,505	5,254	-251	-4.6	1.75	1.65
Com/Ind: Hi tier	4,099,556	5,050,490	950,934	23.2	120,802	139,087	18,286	15.1	2.95	2.75
Publ U: Elec Gen	234,338	209,080	-25,259	-10.8	5,234	4,658	-576	-11.0	2.23	2.23
Publ U: Other	326,138	326,818	681	0.2	9,519	8,970	-549	-5.8	2.92	2.74
Ag HGA	300,514	343,224	42,710	14.2	2,637	3,012	376	14.2	0.88	0.88
Ag Hmstd Land	271,545	305,577	34,032	12.5	538	695	157	29.2	0.20	0.23
Ag Non-Hmstd	471,799	505,824	34,026	7.2	3,194	3,322	128	4.0	0.68	0.66
Miscellaneous	36,195	46,382	10,187	28.1	576	684	108	18.7	1.59	1.47
<b>Total</b>	<b>47,733,590</b>	<b>53,100,587</b>	<b>5,366,998</b>	<b>11.2</b>	<b>591,291</b>	<b>652,835</b>	<b>61,547</b>	<b>10.4</b>	<b>1.24</b>	<b>1.23</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	533,577	601,613	68,036	12.8
(-) TIF Tax Capacity	6,460	8,566	2,106	32.6
(-) FD Contrib Tax Cap	35,240	36,834	1,594	4.5
<b>(=) Taxable Tax Capacity</b>	<b>491,877</b>	<b>556,213</b>	<b>64,336</b>	<b>13.1</b>
FD Distrib Tax Cap	42,393	44,792	2,399	5.7

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	23.36	21.75	0.261	0.234
City/Town	30.82	30.37	0.133	0.121
School District	25.12	27.11	20.444	19.770
Special District	4.58	4.21	0.000	0.000
<b>Total</b>	<b>83.89</b>	<b>83.45</b>	<b>20.838</b>	<b>20.125</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	312,700	341,800	9.3	3,198	3,486	288	9.0	1.02	1.02
Res Hmstd: AvgVal	468,800	512,500	9.3	4,910	5,334	425	8.6	1.05	1.04
Res Hmstd: Hi Val	624,900	683,100	9.3	6,806	7,457	651	9.6	1.09	1.09
Res Hmstd: Ex-Hi Val	937,500	1,024,800	9.3	10,736	11,709	973	9.1	1.15	1.14
Apartment	300,000	344,600	14.9	3,771	4,288	517	13.7	1.26	1.24
Comm/Ind: Lo Val	150,000	184,800	23.2	2,851	3,630	779	27.3	1.90	1.96
Comm/Ind: Mid Val	300,000	369,600	23.2	7,209	8,651	1,441	20.0	2.40	2.34
Comm/Ind: Hi Val	1,000,000	1,232,000	23.2	27,551	32,083	4,532	16.4	2.76	2.60

# DAKOTA COUNTY

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	46,672,388	48,072,656	1,400,267	3.0	488,581	517,525	28,944	5.9	1.05	1.08
Res Non-Hmstd	5,738,917	6,349,282	610,365	10.6	62,448	70,820	8,371	13.4	1.09	1.12
Apartments	4,967,406	5,619,755	652,349	13.1	62,611	72,386	9,775	15.6	1.26	1.29
Low-income Apts	379,181	520,563	141,382	37.3	2,524	3,331	807	32.0	0.67	0.64
Seasonal Rec'l	26,423	24,134	-2,289	-8.7	271	243	-28	-10.5	1.03	1.01
Com/Ind: Lo tier	552,099	549,102	-2,997	-0.5	9,622	9,261	-362	-3.8	1.74	1.69
Com/Ind: Hi tier	7,671,916	8,802,428	1,130,511	14.7	220,597	240,197	19,600	8.9	2.88	2.73
Publ U: Elec Gen	147,808	134,191	-13,618	-9.2	3,330	2,855	-475	-14.3	2.25	2.13
Publ U: Other	774,115	725,303	-48,813	-6.3	22,013	19,860	-2,152	-9.8	2.84	2.74
Ag HGA	302,275	309,653	7,379	2.4	2,475	2,484	9	0.4	0.82	0.80
Ag Hmstd Land	999,240	1,114,738	115,498	11.6	2,616	3,025	409	15.7	0.26	0.27
Ag Non-Hmstd	491,472	502,411	10,938	2.2	2,855	2,762	-94	-3.3	0.58	0.55
Miscellaneous	148,502	157,407	8,904	6.0	1,761	1,899	139	7.9	1.19	1.21
<b>Total</b>	<b>68,871,742</b>	<b>72,881,623</b>	<b>4,009,876</b>	<b>5.8</b>	<b>881,704</b>	<b>946,648</b>	<b>64,943</b>	<b>7.4</b>	<b>1.28</b>	<b>1.30</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	783,017	836,339	53,322	6.8
(-) TIF Tax Capacity	15,485	18,843	3,358	21.7
(-) FD Contrib Tax Cap	63,929	64,325	396	0.6
<b>(=) Taxable Tax Capacity</b>	<b>703,602</b>	<b>753,171</b>	<b>49,569</b>	<b>7.0</b>
FD Distrib Tax Cap	74,093	77,349	3,256	4.4

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	18.69	18.18	0.000	0.000
City/Town	37.56	37.97	0.165	0.161
School District	21.19	22.74	23.851	24.775
Special District	3.33	3.41	0.000	0.000
<b>Total</b>	<b>80.76</b>	<b>82.31</b>	<b>24.016</b>	<b>24.935</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	268,300	276,400	3.0	2,705	2,862	157	5.8	1.01	1.04
Res Hmstd: AvgVal	402,300	414,400	3.0	4,207	4,444	237	5.6	1.05	1.07
Res Hmstd: Hi Val	536,200	552,300	3.0	5,691	6,031	339	6.0	1.06	1.09
Res Hmstd: Ex-Hi Val	804,500	828,700	3.0	9,044	9,563	519	5.7	1.12	1.15
Apartment	300,000	339,400	13.1	3,749	4,338	589	15.7	1.25	1.28
Comm/Ind: Lo Val	150,000	172,200	14.8	2,848	3,353	505	17.7	1.90	1.95
Comm/Ind: Mid Val	300,000	344,300	14.8	7,188	8,090	902	12.6	2.40	2.35
Comm/Ind: Hi Val	1,000,000	1,147,400	14.7	27,440	30,196	2,756	10.0	2.74	2.63

# CARVER AND SCOTT COUNTIES

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	31,321,350	31,683,143	361,793	1.2	331,258	336,532	5,274	1.6	1.06	1.06
Res Non-Hmstd	4,664,159	5,204,126	539,967	11.6	50,999	57,288	6,289	12.3	1.09	1.10
Apartments	1,506,788	1,751,310	244,522	16.2	19,663	22,824	3,161	16.1	1.30	1.30
Low-income Apts	313,491	333,817	20,326	6.5	2,039	2,156	118	5.8	0.65	0.65
Seasonal Rec'l	84,428	87,198	2,770	3.3	867	899	32	3.7	1.03	1.03
Com/Ind: Lo tier	422,321	438,827	16,507	3.9	7,409	7,439	30	0.4	1.75	1.70
Com/Ind: Hi tier	4,397,603	5,341,063	943,460	21.5	129,192	147,616	18,425	14.3	2.94	2.76
Publ U: Elec Gen	5,289	6,048	758	14.3	106	114	9	8.2	2.00	1.89
Publ U: Other	518,517	501,433	-17,084	-3.3	14,512	13,234	-1,278	-8.8	2.80	2.64
Ag HGA	521,220	579,083	57,863	11.1	4,283	4,819	536	12.5	0.82	0.83
Ag Hmstd Land	1,262,809	1,459,018	196,209	15.5	2,889	3,708	819	28.3	0.23	0.25
Ag Non-Hmstd	721,143	798,270	77,127	10.7	4,609	4,775	167	3.6	0.64	0.60
Miscellaneous	69,292	71,578	2,286	3.3	902	905	3	0.4	1.30	1.26
<b>Total</b>	<b>45,808,410</b>	<b>48,254,914</b>	<b>2,446,504</b>	<b>5.3</b>	<b>568,728</b>	<b>602,309</b>	<b>33,585</b>	<b>5.9</b>	<b>1.24</b>	<b>1.25</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	513,900	548,206	34,306	6.7
(-) TIF Tax Capacity	8,765	5,977	-2,788	-31.8
(-) FD Contrib Tax Cap	37,328	40,311	2,983	8.0
<b>(=) Taxable Tax Capacity</b>	<b>467,807</b>	<b>501,917</b>	<b>34,110</b>	<b>7.3</b>
FD Distrib Tax Cap	38,465	39,980	1,515	3.9

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	27.69	27.58	0.000	0.000
City/Town	28.85	29.91	0.054	0.054
School District	25.17	24.95	18.011	17.765
Special District	4.26	4.03	0.000	0.000
<b>Total</b>	<b>85.97</b>	<b>86.47</b>	<b>18.065</b>	<b>17.820</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	304,600	308,200	1.2	3,084	3,132	48	1.5	1.01	1.02
Res Hmstd: AvgVal	456,700	462,000	1.2	4,751	4,818	67	1.4	1.04	1.04
Res Hmstd: Hi Val	608,700	615,800	1.2	6,566	6,673	107	1.6	1.08	1.08
Res Hmstd: Ex-Hi Val	913,300	923,900	1.2	10,389	10,552	162	1.6	1.14	1.14
Apartment	300,000	348,700	16.2	3,766	4,390	625	16.6	1.26	1.26
Comm/Ind: Lo Val	150,000	182,200	21.5	2,836	3,588	752	26.5	1.89	1.97
Comm/Ind: Mid Val	300,000	364,400	21.5	7,189	8,586	1,398	19.4	2.40	2.36
Comm/Ind: Hi Val	1,000,000	1,214,600	21.5	27,503	31,909	4,406	16.0	2.75	2.63



# NORTHERN HENNEPIN CO.

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	30,767,771	31,967,693	1,199,923	3.9	377,886	401,812	23,926	6.3	1.23	1.26
Res Non-Hmstd	3,885,446	4,364,522	479,075	12.3	49,929	57,183	7,254	14.5	1.29	1.31
Apartments	2,892,526	3,213,804	321,278	11.1	45,508	51,956	6,448	14.2	1.57	1.62
Low-income Apts	543,264	576,681	33,416	6.2	4,633	4,947	314	6.8	0.85	0.86
Seasonal Rec'l	149,636	136,616	-13,020	-8.7	1,714	1,580	-134	-7.8	1.15	1.16
Com/Ind: Lo tier	335,883	340,488	4,605	1.4	6,562	6,559	-2	0.0	1.95	1.93
Com/Ind: Hi tier	6,789,116	8,012,909	1,223,793	18.0	215,348	246,575	31,226	14.5	3.17	3.08
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	264,844	280,232	15,388	5.8	8,241	8,342	101	1.2	3.11	2.98
Ag HGA	120,080	122,740	2,660	2.2	1,465	1,468	3	0.2	1.22	1.20
Ag Hmstd Land	149,212	157,146	7,935	5.3	521	582	61	11.8	0.35	0.37
Ag Non-Hmstd	263,966	252,957	-11,009	-4.2	2,519	2,405	-114	-4.5	0.95	0.95
Miscellaneous	34,890	38,420	3,530	10.1	608	665	57	9.4	1.74	1.73
<b>Total</b>	<b>46,196,634</b>	<b>49,464,208</b>	<b>3,267,574</b>	<b>7.1</b>	<b>714,934</b>	<b>784,074</b>	<b>69,140</b>	<b>9.7</b>	<b>1.55</b>	<b>1.59</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	535,875	582,984	47,109	8.8
(-) TIF Tax Capacity	10,581	12,493	1,912	18.1
(-) FD Contrib Tax Cap	48,737	56,322	7,585	15.6
<b>(=) Taxable Tax Capacity</b>	<b>476,556</b>	<b>514,170</b>	<b>37,614</b>	<b>7.9</b>
FD Distrib Tax Cap	59,548	62,390	2,842	4.8

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.41	34.37	0.000	0.000
City/Town	38.77	40.25	0.267	0.249
School District	20.88	22.16	23.461	23.359
Special District	7.59	7.71	0.000	0.000
<b>Total</b>	<b>101.65</b>	<b>104.49</b>	<b>23.728</b>	<b>23.608</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	250,800	260,600	3.9	2,995	3,194	199	6.6	1.19	1.23
Res Hmstd: AvgVal	376,000	390,700	3.9	4,680	4,983	304	6.5	1.24	1.28
Res Hmstd: Hi Val	501,200	520,800	3.9	6,287	6,726	439	7.0	1.25	1.29
Res Hmstd: Ex-Hi Val	752,000	781,400	3.9	10,069	10,745	676	6.7	1.34	1.38
Apartment	300,000	333,400	11.1	4,524	5,142	618	13.7	1.51	1.54
Comm/Ind: Lo Val	150,000	177,100	18.1	3,132	3,891	760	24.3	2.09	2.20
Comm/Ind: Mid Val	300,000	354,100	18.0	7,851	9,281	1,431	18.2	2.62	2.62
Comm/Ind: Hi Val	1,000,000	1,180,300	18.0	29,873	34,439	4,566	15.3	2.99	2.92

# SOUTHEAST HENNEPIN CO.

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	30,831,783	31,938,066	1,106,283	3.6	390,919	408,529	17,609	4.5	1.27	1.28
Res Non-Hmstd	4,650,704	5,042,910	392,206	8.4	61,204	66,897	5,693	9.3	1.32	1.33
Apartments	6,910,081	7,254,517	344,436	5.0	106,178	112,352	6,174	5.8	1.54	1.55
Low-income Apts	600,677	714,301	113,624	18.9	4,697	5,526	829	17.7	0.78	0.77
Seasonal Rec'l	87,348	81,139	-6,208	-7.1	1,105	1,030	-75	-6.8	1.26	1.27
Com/Ind: Lo tier	332,090	332,238	149	0.0	6,515	6,317	-198	-3.0	1.96	1.90
Com/Ind: Hi tier	11,164,524	11,900,279	735,755	6.6	354,794	360,318	5,523	1.6	3.18	3.03
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	198,848	205,066	6,218	3.1	6,291	6,175	-116	-1.9	3.16	3.01
Ag HGA	890	214	-676	-76.0	11	2	-9	-79.4	1.28	1.09
Ag Hmstd Land	160	160	0	0.0	0	0	0	2.0	0.23	0.24
Ag Non-Hmstd	438	380	-58	-13.1	5	4	-1	-20.3	1.05	0.96
Miscellaneous	6,224	6,394	170	2.7	86	90	4	4.8	1.39	1.41
<b>Total</b>	<b>54,783,767</b>	<b>57,475,664</b>	<b>2,691,899</b>	<b>4.9</b>	<b>931,805</b>	<b>967,240</b>	<b>35,433</b>	<b>3.8</b>	<b>1.70</b>	<b>1.68</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	686,772	723,996	37,224	5.4
(-) TIF Tax Capacity	32,120	35,194	3,074	9.6
(-) FD Contrib Tax Cap	79,231	76,270	-2,961	-3.7
<b>(=) Taxable Tax Capacity</b>	<b>575,420</b>	<b>612,532</b>	<b>37,112</b>	<b>6.4</b>
FD Distrib Tax Cap	36,275	38,767	2,492	6.9

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.41	34.37	0.000	0.000
City/Town	39.31	39.77	0.000	0.000
School District	24.24	24.32	17.792	17.916
Special District	8.75	8.78	0.000	0.000
<b>Total</b>	<b>106.72</b>	<b>107.25</b>	<b>17.792</b>	<b>17.916</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	296,200	306,900	3.6	3,575	3,738	163	4.6	1.21	1.22
Res Hmstd: AvgVal	444,000	460,000	3.6	5,528	5,757	229	4.1	1.25	1.25
Res Hmstd: Hi Val	591,900	613,200	3.6	7,615	7,978	363	4.8	1.29	1.30
Res Hmstd: Ex-Hi Val	888,000	919,900	3.6	12,092	12,639	548	4.5	1.36	1.37
Apartment	300,000	315,000	5.0	4,536	4,787	251	5.5	1.51	1.52
Comm/Ind: Lo Val	150,000	159,900	6.6	3,143	3,325	182	5.8	2.10	2.08
Comm/Ind: Mid Val	300,000	319,800	6.6	7,908	8,167	259	3.3	2.64	2.55
Comm/Ind: Hi Val	1,000,000	1,066,000	6.6	30,143	30,760	617	2.0	3.01	2.89

# SOUTHWEST HENNEPIN CO.

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	43,627,031	46,505,786	2,878,754	6.6	497,896	531,547	33,651	6.8	1.14	1.14
Res Non-Hmstd	8,284,798	9,618,384	1,333,587	16.1	95,604	110,723	15,119	15.8	1.15	1.15
Apartments	4,441,761	4,788,708	346,947	7.8	60,424	64,978	4,553	7.5	1.36	1.36
Low-income Apts	408,170	451,430	43,260	10.6	2,541	2,738	197	7.7	0.62	0.61
Seasonal Rec'l	1,186,846	1,252,465	65,619	5.5	12,822	13,317	495	3.9	1.08	1.06
Com/Ind: Lo tier	335,912	337,385	1,473	0.4	6,052	5,830	-222	-3.7	1.80	1.73
Com/Ind: Hi tier	8,351,388	9,286,256	934,868	11.2	251,112	264,026	12,914	5.1	3.01	2.84
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	275,016	286,984	11,968	4.4	8,114	8,009	-105	-1.3	2.95	2.79
Ag HGA	118,971	120,956	1,986	1.7	1,335	1,324	-11	-0.8	1.12	1.09
Ag Hmstd Land	90,778	94,771	3,993	4.4	259	278	19	7.4	0.28	0.29
Ag Non-Hmstd	165,914	176,185	10,271	6.2	1,365	1,345	-21	-1.5	0.82	0.76
Miscellaneous	19,105	20,186	1,081	5.7	533	533	0	0.0	2.79	2.64
<b>Total</b>	<b>67,305,690</b>	<b>72,939,496</b>	<b>5,633,807</b>	<b>8.4</b>	<b>938,057</b>	<b>1,004,648</b>	<b>66,589</b>	<b>7.1</b>	<b>1.39</b>	<b>1.38</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	806,242	880,897	74,655	9.3
(-) TIF Tax Capacity	13,706	16,716	3,010	22.0
(-) FD Contrib Tax Cap	64,128	68,741	4,613	7.2
<b>(=) Taxable Tax Capacity</b>	<b>728,407</b>	<b>795,441</b>	<b>67,034</b>	<b>9.2</b>
FD Distrib Tax Cap	29,137	30,104	967	3.3

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.41	34.37	0.000	0.000
City/Town	25.83	25.67	0.255	0.174
School District	20.66	20.31	20.008	20.086
Special District	8.11	7.96	0.000	0.000
<b>Total</b>	<b>89.02</b>	<b>88.31</b>	<b>20.263</b>	<b>20.260</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	406,400	433,300	6.6	4,435	4,704	269	6.1	1.09	1.09
Res Hmstd: AvgVal	609,300	649,600	6.6	6,902	7,383	481	7.0	1.13	1.14
Res Hmstd: Hi Val	812,100	865,700	6.6	9,569	10,206	637	6.7	1.18	1.18
Res Hmstd: Ex-Hi Val	1,218,500	1,299,000	6.6	14,915	15,867	953	6.4	1.22	1.22
Apartment	300,000	323,500	7.8	3,946	4,227	281	7.1	1.32	1.31
Comm/Ind: Lo Val	150,000	166,800	11.2	2,917	3,259	342	11.7	1.94	1.95
Comm/Ind: Mid Val	300,000	333,600	11.2	7,368	7,943	575	7.8	2.46	2.38
Comm/Ind: Hi Val	1,000,000	1,112,000	11.2	28,138	29,803	1,665	5.9	2.81	2.68

# SUBURBAN RAMSEY CO.

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	23,166,958	23,781,603	614,646	2.7	298,388	310,135	11,747	3.9	1.29	1.30
Res Non-Hmstd	2,485,261	3,210,474	725,214	29.2	33,394	43,504	10,110	30.3	1.34	1.36
Apartments	3,634,625	3,956,333	321,708	8.9	59,073	65,059	5,986	10.1	1.63	1.64
Low-income Apts	670,869	731,920	61,051	9.1	5,214	5,724	510	9.8	0.78	0.78
Seasonal Rec'l	12,783	14,147	1,365	10.7	186	206	20	11.0	1.45	1.46
Com/Ind: Lo tier	340,209	344,900	4,691	1.4	6,812	6,743	-69	-1.0	2.00	1.96
Com/Ind: Hi tier	5,924,343	6,586,492	662,149	11.2	193,020	205,882	12,862	6.7	3.26	3.13
Publ U: Elec Gen	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Publ U: Other	198,687	215,944	17,257	8.7	6,486	6,785	298	4.6	3.26	3.14
Ag HGA	708	707	0	0.0	9	9	0	0.0	1.26	1.26
Ag Hmstd Land	605	753	148	24.5	3	3	0	3.6	0.42	0.35
Ag Non-Hmstd	20,604	12,164	-8,440	-41.0	182	114	-68	-37.2	0.88	0.94
Miscellaneous	144,422	144,198	-224	-0.2	2,110	2,119	9	0.4	1.46	1.47
<b>Total</b>	<b>36,600,074</b>	<b>38,999,635</b>	<b>2,399,565</b>	<b>6.6</b>	<b>604,877</b>	<b>646,283</b>	<b>41,405</b>	<b>6.8</b>	<b>1.65</b>	<b>1.66</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	433,295	466,321	33,026	7.6
(-) TIF Tax Capacity	16,941	18,924	1,983	11.7
(-) FD Contrib Tax Cap	44,857	47,419	2,562	5.7
<b>(=) Taxable Tax Capacity</b>	<b>371,496</b>	<b>399,978</b>	<b>28,482</b>	<b>7.7</b>
FD Distrib Tax Cap	41,619	43,560	1,941	4.7

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	44.85	45.27	0.000	0.000
City/Town	31.65	32.63	0.107	0.100
School District	25.23	24.67	20.145	20.860
Special District	9.07	8.58	0.000	0.000
<b>Total</b>	<b>110.80</b>	<b>111.14</b>	<b>20.252</b>	<b>20.959</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	250,000	256,700	2.7	3,113	3,234	121	3.9	1.25	1.26
Res Hmstd: AvgVal	374,800	384,800	2.7	4,873	5,054	182	3.7	1.30	1.31
Res Hmstd: Hi Val	499,600	512,900	2.7	6,547	6,811	264	4.0	1.31	1.33
Res Hmstd: Ex-Hi Val	749,600	769,500	2.7	10,515	10,914	400	3.8	1.40	1.42
Apartment	300,000	326,600	8.9	4,762	5,222	460	9.7	1.59	1.60
Comm/Ind: Lo Val	150,000	166,800	11.2	3,226	3,651	425	13.2	2.15	2.19
Comm/Ind: Mid Val	300,000	333,600	11.2	8,088	8,837	749	9.3	2.70	2.65
Comm/Ind: Hi Val	1,000,000	1,111,800	11.2	30,780	33,034	2,254	7.3	3.08	2.97

# CITY OF MINNEAPOLIS

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	29,055,239	30,512,261	1,457,022	5.0	379,071	395,335	16,264	4.3	1.30	1.30
Res Non-Hmstd	9,223,996	9,411,027	187,032	2.0	131,036	132,404	1,368	1.0	1.42	1.41
Apartments	11,467,970	12,212,233	744,262	6.5	183,332	193,260	9,928	5.4	1.60	1.58
Low-income Apts	1,869,709	2,101,594	231,885	12.4	15,888	17,182	1,294	8.1	0.85	0.82
Seasonal Rec'l	26,986	26,303	-684	-2.5	468	439	-29	-6.2	1.73	1.67
Com/Ind: Lo tier	594,728	592,355	-2,374	-0.4	11,748	11,290	-458	-3.9	1.98	1.91
Com/Ind: Hi tier	12,169,098	12,799,849	630,750	5.2	395,515	396,291	776	0.2	3.25	3.10
Publ U: Elec Gen	87,543	36,318	-51,225	-58.5	2,265	908	-1,358	-59.9	2.59	2.50
Publ U: Other	299,487	310,494	11,007	3.7	9,712	9,610	-102	-1.1	3.24	3.09
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	1,686	1,768	82	4.9	18	19	1	4.5	1.08	1.08
Miscellaneous	70,770	73,666	2,896	4.1	1,663	1,691	27	1.6	2.35	2.30
<b>Total</b>	<b>64,867,212</b>	<b>68,077,868</b>	<b>3,210,653</b>	<b>4.9</b>	<b>1,130,716</b>	<b>1,158,429</b>	<b>27,711</b>	<b>2.5</b>	<b>1.74</b>	<b>1.70</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	808,492	849,087	40,595	5.0
(-) TIF Tax Capacity	20,586	21,472	886	4.3
(-) FD Contrib Tax Cap	87,490	89,481	1,991	2.3
<b>(=) Taxable Tax Capacity</b>	<b>700,416</b>	<b>738,134</b>	<b>37,718</b>	<b>5.4</b>
FD Distrib Tax Cap	69,074	78,561	9,487	13.7

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	34.36	34.33	0.000	0.000
City/Town	57.54	56.87	0.000	0.000
School District	18.91	18.55	13.795	12.728
Special District	6.04	6.66	0.000	0.000
<b>Total</b>	<b>116.86</b>	<b>116.42</b>	<b>13.795</b>	<b>12.728</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	257,800	270,800	5.0	3,204	3,347	143	4.5	1.24	1.24
Res Hmstd: AvgVal	386,500	405,900	5.0	5,021	5,234	213	4.2	1.30	1.29
Res Hmstd: Hi Val	515,200	541,100	5.0	6,776	7,108	332	4.9	1.32	1.31
Res Hmstd: Ex-Hi Val	773,000	811,800	5.0	10,897	11,392	495	4.5	1.41	1.40
Apartment	300,000	319,500	6.5	4,796	5,056	260	5.4	1.60	1.58
Comm/Ind: Lo Val	150,000	157,800	5.2	3,211	3,324	113	3.5	2.14	2.11
Comm/Ind: Mid Val	300,000	315,600	5.2	8,087	8,210	123	1.5	2.70	2.60
Comm/Ind: Hi Val	1,000,000	1,051,900	5.2	30,838	31,006	168	0.5	3.08	2.95

# CITY OF ST. PAUL

- Rep24A2
- **Baseline:** Final Pay 2023
- **Alternative:** Actual Pay 2024

## 1. Tax Burdens by Property Class (all values in 000s)

Property Type	Market Value				Net Tax				ETRs	
	Baseline	Alternative	Change	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Homestead	18,063,520	18,168,781	105,261	0.6	269,345	265,941	-3,404	-1.3	1.49	1.46
Res Non-Hmstd	3,711,579	4,253,394	541,814	14.6	60,831	68,108	7,277	12.0	1.64	1.60
Apartments	5,278,297	5,558,163	279,866	5.3	98,786	101,707	2,921	3.0	1.87	1.83
Low-income Apts	1,499,796	1,667,669	167,873	11.2	14,120	15,136	1,016	7.2	0.94	0.91
Seasonal Rec'l	4,874	4,669	-205	-4.2	94	88	-6	-6.2	1.93	1.89
Com/Ind: Lo tier	423,916	427,687	3,771	0.9	9,315	9,051	-264	-2.8	2.20	2.12
Com/Ind: Hi tier	4,768,518	5,327,181	558,664	11.7	168,741	179,293	10,552	6.3	3.54	3.37
Publ U: Elec Gen	66,983	67,988	1,005	1.5	1,927	1,882	-44	-2.3	2.88	2.77
Publ U: Other	157,623	158,756	1,133	0.7	5,578	5,343	-235	-4.2	3.54	3.37
Ag HGA	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Hmstd Land	0	0	0	0.0	0	0	0	0.0	0.00	0.00
Ag Non-Hmstd	4,030	4,046	15	0.4	52	50	-2	-3.3	1.28	1.23
Miscellaneous	11,226	10,851	-376	-3.3	154	145	-9	-5.7	1.37	1.34
<b>Total</b>	<b>33,990,362</b>	<b>35,649,185</b>	<b>1,658,821</b>	<b>4.9</b>	<b>628,943</b>	<b>646,744</b>	<b>17,802</b>	<b>2.8</b>	<b>1.85</b>	<b>1.81</b>

## 2. Tax Base

Base	Baseline	Alternative	Change	PctgChng
Total Tax Capacity	397,413	420,599	23,186	5.8
(-) TIF Tax Capacity	30,891	34,602	3,711	12.0
(-) FD Contrib Tax Cap	36,065	35,142	-923	-2.6
<b>(=) Taxable Tax Capacity</b>	<b>330,457</b>	<b>350,856</b>	<b>20,399</b>	<b>6.2</b>
FD Distrib Tax Cap	70,996	76,067	5,071	7.1

## 3. Tax Rates

Rate	Net Tax Cap		Ref Mkt Val	
	BasePct	AlterPct	Base	Alter
County	41.11	41.49	0.000	0.00
City/Town	50.53	48.45	0.000	0.00
School District	32.74	31.66	16.089	16.03
Special District	12.48	11.96	0.000	0.00
<b>Total</b>	<b>136.85</b>	<b>133.57</b>	<b>16.089</b>	<b>16.03</b>

## 4. Tax Burdens on Hypothetical Properties

	Estimated Market Value			Net Tax				Effective Tax Rates	
	Baseline	Alternative	Pctg Chng	Baseline	Alternative	Change	Pctg Chng	Base	Alter
Res Hmstd: Lo Val	214,700	216,000	0.6	3,038	2,994	-45	-1.5	1.41	1.39
Res Hmstd: AvgVal	321,900	323,800	0.6	4,810	4,736	-74	-1.5	1.49	1.46
Res Hmstd: Hi Val	429,000	431,500	0.6	6,561	6,455	-106	-1.6	1.53	1.50
Res Hmstd: Ex-Hi Val	643,700	647,500	0.6	10,337	10,179	-158	-1.5	1.61	1.57
Apartment	300,000	316,000	5.3	5,615	5,782	168	3.0	1.87	1.83
Comm/Ind: Lo Val	150,000	167,600	11.7	3,545	3,991	446	12.6	2.36	2.38
Comm/Ind: Mid Val	300,000	335,200	11.7	8,853	9,632	779	8.8	2.95	2.87
Comm/Ind: Hi Val	1,000,000	1,117,200	11.7	33,623	35,951	2,328	6.9	3.36	3.22

## Baseline Legal Class Report (all values in 000s)

### Baseline Legal Class Report

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
122.0	Blind/disabled Hmstd HGA: <50K	0.45	22,638	102	94
124.0	Ag Hmstd HGA: >500K	1.25	421,015	5,263	4,713
125.0	Blind/disabled 2a Hmstd land <50K	0.45	893	4	-14
126.3	Ag Hmstd 2a l & b: <115K	0.50	8,247,066	41,235	7,325
126.4	Ag Hmstd 2a l & b: 115K - 260K	0.50	7,804,487	39,022	6,597
126.5	Ag Hmstd 2a l & b: 260K - 1.89M	0.50	41,762,541	208,813	114,577
127.0	Ag Hmstd 2a l & b: >1.89M	1.00	24,619,832	246,198	141,230
128.0	Blind/disabled Hmstd 2b land <50K	0.45	16	0	0
129.3	Ag Hmstd 2b l & b: <115K	0.50	472,522	2,363	484
129.4	Ag Hmstd 2b l & b: 115K - 260K	0.50	825,503	4,128	962
129.5	Ag Hmstd 2b l & b: 260K - 1.89M	0.50	2,045,392	10,227	6,443
130.0	Ag Hmstd 2b l & b: >1.89M	1.00	236,160	2,362	1,545
134.0	Ag Hmstd 2a Farm entity w/unused 1st tier	0.50	335,873	1,679	955
135.0	Ag 2a Non-homestead	1.00	49,688,056	496,881	291,165
136.0	Ag Hmstd 2b Farm entity w/unused 1st tier	0.50	14,796	74	48
137.0	Ag 2b Non-homestead	1.00	9,546,881	95,469	67,489
138.0	Migrant Housing <500K	1.00	3,882	39	39
139.0	Migrant Housing >500K	1.25	619	8	11
141.0	Managed forest land (2c)	0.65	718,037	4,667	3,104
142.0	Private Airport (2d)	1.00	1,150	11	10
148.0	Res 1b Homestead: <50K	0.45	505,052	2,273	2,754
150.0	Res Homestead: > 500K	1.25	41,932,046	524,151	539,975
152.0	Res NonHmstd 1 unit: <500K	1.00	58,948,154	589,482	695,098
153.0	Res NonHmstd 1 unit: >500K	1.25	7,962,273	99,528	103,457
155.0	Res Other NonHmstd	1.25	12,251,168	153,140	175,696
158.0	Regular apartments (4a)	1.25	54,235,710	677,946	834,372
159.0	Low-income housing (4d) <100K	0.75	7,084,414	53,133	69,903
160.0	Low-income housing (4d) >100K	0.25	2,126,097	5,315	6,742
161.0	Student housing	1.00	42,620	426	520
162.0	Manuf home park land	1.25	486,114	6,076	7,066
163.0	MH Coop >50% owner-occupied	0.75	8,770	66	83
164.0	MH Coop <50% owner-occupied	1.00	753	8	7
165.0	MH Class I	1.00	436,245	4,362	5,113
167.0	Non-comm SeasRec: <76K	1.00	10,526,701	105,267	77,757
168.0	Non-Comm SeasRec: 76K-500K	1.00	22,160,196	221,602	172,154
169.0	Non-comm SeasRec: >500K	1.25	5,854,572	73,182	53,664

	<b>Legal Class</b>	<b>Class Rate</b>	<b>Market Value</b>	<b>Net Tax Capacity</b>	<b>Net Tax</b>
171.0	Comm SeasRec 1c: <600K	0.50	372,639	1,863	1,480
172.0	Com SeasRec 1c: 600K-2.3M	1.00	303,679	3,037	2,259
173.0	Com SeasRec 1c: >2.3M	1.25	47,589	595	474
174.0	Com SeasRec 4c: <500K	1.00	265,399	2,654	2,568
175.0	Com SeasRec 4c: >500K	1.25	211,494	2,644	2,215
176.0	Bed & Breakfast	1.25	18,885	236	266
177.0	Qualifying golf courses	1.25	202,100	2,526	2,419
178.0	Metro Non-profit Indoor Rec	1.25	14,935	187	239
179.0	Non-profit/Comm Serv - NonRev	1.50	33,202	498	601
180.0	CongChart Veteran's Org - NonRev	1.00	2,265	23	33
181.0	Non-profit/Comm Serv - donation	1.50	25,919	389	527
182.0	Cong Chart Veteran's Org - Donation	1.00	63,155	632	890
183.0	Seasonal Restaurant on Lake	1.25	30,667	383	285
184.0	Qualifying Marina <500K	1.00	18,006	180	191
185.0	Qualifying Marina >500K	1.25	42,367	530	535
187.0	Commercial: <150K	1.50	8,945,821	134,187	166,845
188.0	Commercial: >150K	2.00	61,613,712	1,232,274	1,915,712
190.0	Industrial: <150K	1.50	2,076,563	31,148	38,355
191.0	Industrial: >150K	2.00	29,621,708	592,434	911,561
193.0	Publ Util: land & bldgs <150K	1.50	37,351	560	556
194.0	Publ Util: land & bldgs >150K	2.00	1,438,758	28,775	40,789
195.0	Publ Util: Electric Generat Mach	2.00	3,059,753	61,195	68,122
196.0	Publ Util: machinery (non-generat)	2.00	2,814,208	56,284	72,393
198.0	Railroad <150K	1.50	23,934	359	408
199.0	Railroad >150K	2.00	2,705,700	54,114	78,023
201.0	Non-comm aircraft hangars	1.50	5,655	85	86
202.0	Mineral	2.00	2,394	48	101
203.0	All other real property	2.00	942	19	22
206.0	Pers tools&mach excl elec gen	2.00	822,997	16,460	18,872
207.0	Pers: Item 33 ag real estate	1.00	80,989	810	806
208.0	Pers: NCSRR<76K	1.00	60,913	609	495
209.0	Pers: NCSRR: 76K-500K	1.00	19,317	193	137
210.0	Pers: NCSRR: >500K	1.25	196	2	1
211.0	Pers Comm'l/Indstr'l	2.00	1,531,644	30,633	34,686
212.0	Pers: Electric util trans lines	2.00	2,636,346	52,727	63,887
213.0	Pers: Electric util distri lines	2.00	232,130	4,643	6,896
214.0	Pers: Publ Util gas lines	2.00	6,361,756	127,235	161,001
215.0	Pers: Publ Util water lines	2.00	24,998	500	358



	<b>Legal Class</b>	<b>Class Rate</b>	<b>Market Value</b>	<b>Net Tax Capacity</b>	<b>Net Tax</b>
216.0	Pers: All other	2.00	265,588	5,312	7,766
224.0	Disabled vet excl val: Res HM <300K	0.00	2,916,767	0	0
225.0	Disabled vet excl val: Res HM <150K	0.00	1,198,917	0	0
226.0	Disabled vet excl val: Ag HGA <300K	0.00	127,862	0	0
227.0	Disabled vet excl val: Ag HGA <150K	0.00	63,662	0	0
230.0	Ag Class 1b: Hmstd Market Excl Value	0.00	5,973	0	4
231.0	Ag HGA: Hmstd Market Excl Value	0.00	1,268,011	0	2,518
232.0	Class 1b: Hmstd Market Excl Value	0.00	107,929	0	77
233.0	Res Hmstd: Hmstd Market Excl Value	0.00	15,244,242	0	27,102
254.0	Ag Hmstd HGA: <76K	1.00	5,150,005	51,500	47,996
255.0	Ag Hmstd HGA: 76-413K	1.00	9,140,004	91,400	84,995
256.0	Ag Hmstd HGA: 413-500K	1.00	540,226	5,402	4,821
259.0	Res Hmstd: <76K	1.00	109,205,205	1,092,052	1,300,149
260.0	Res Hmstd: 76-413K	1.00	308,154,995	3,081,550	3,546,755
261.0	Res Hmstd: 413-500K	1.00	24,612,012	246,120	266,843
0.0	TOTAL	0.00	975,099,734	10,689,508	12,275,255

## Alternative Legal Class Report (all values in 000s)

### Alternative Legal Class Report

	Legal Class	Class Rate	Market Value	Net Tax Capacity	Net Tax
122.0	Blind/disabled Hmstd HGA: <50K	0.45	22,086	99	85
124.0	Ag Hmstd HGA: >500K	1.25	660,187	8,252	6,982
125.0	Blind/disabled 2a Hmstd land <50K	0.45	839	4	0
126.3	Ag Hmstd 2a l & b: <115K	0.50	8,904,082	44,520	-1,028
126.4	Ag Hmstd 2a l & b: 115K - 260K	0.50	8,685,740	43,429	15,598
126.5	Ag Hmstd 2a l & b: 260K - 2.15M	0.50	50,170,406	250,852	130,696
127.0	Ag Hmstd 2a l & b: >2.15M	1.00	36,862,564	368,626	175,722
128.0	Blind/disabled Hmstd 2b land <50K	0.45	9	0	0
129.3	Ag Hmstd 2b l & b: <115K	0.50	491,635	2,458	115
129.4	Ag Hmstd 2b l & b: 115K - 260K	0.50	953,548	4,768	2,091
129.5	Ag Hmstd 2b l & b: 260K - 2.15M	0.50	2,335,656	11,678	7,276
130.0	Ag Hmstd 2b l & b: >2.15M	1.00	304,932	3,049	1,771
134.0	Ag Hmstd 2a Farm entity w/unused 1st tier	0.50	410,644	2,053	1,131
135.0	Ag 2a Non-homestead	1.00	65,551,274	655,513	321,461
136.0	Ag Hmstd 2b Farm entity w/unused 1st tier	0.50	16,894	84	55
137.0	Ag 2b Non-homestead	1.00	10,917,457	109,175	69,795
138.0	Migrant Housing <500K	1.00	3,627	36	30
139.0	Migrant Housing >500K	1.25	107	1	1
141.0	Managed forest land (2c)	0.65	846,927	5,505	3,498
142.0	Private Airport (2d)	1.00	1,238	12	11
148.0	Res 1b Homestead: <50K	0.45	507,877	2,285	2,667
150.0	Res Homestead: > 500K	1.25	52,550,619	656,883	666,227
152.0	Res NonHmstd 1 unit: <500K	1.00	65,642,070	656,421	758,517
153.0	Res NonHmstd 1 unit: >500K	1.25	10,347,032	129,338	133,387
155.0	Res Other NonHmstd	1.25	13,242,729	165,534	183,780
158.0	Regular apartments (4a)	1.25	59,927,580	749,095	912,690
159.0	Low-income housing (4d) <100K	0.75	7,685,394	57,640	74,866
160.0	Low-income housing (4d) >100K	0.25	2,685,424	6,714	8,473
161.0	Student housing	1.00	42,256	423	510
162.0	Manuf home park land	1.25	529,486	6,619	7,526
163.0	MH Coop >50% owner-occupied	0.75	9,461	71	85
164.0	MH Coop <50% owner-occupied	1.00	1,250	12	13
165.0	MH Class I	1.00	505,696	5,057	5,846
167.0	Non-comm SeasRec: <76K	1.00	10,786,199	107,862	73,876
168.0	Non-Comm SeasRec: 76K-500K	1.00	24,650,704	246,507	177,550
169.0	Non-comm SeasRec: >500K	1.25	7,921,292	99,016	67,684

	<b>Legal Class</b>	<b>Class Rate</b>	<b>Market Value</b>	<b>Net Tax Capacity</b>	<b>Net Tax</b>
171.0	Comm SeasRec 1c: <600K	0.50	370,349	1,852	1,381
172.0	Com SeasRec 1c: 600K-2.3M	1.00	341,057	3,411	2,385
173.0	Com SeasRec 1c: >2.3M	1.25	68,863	861	637
174.0	Com SeasRec 4c: <500K	1.00	276,073	2,761	2,469
175.0	Com SeasRec 4c: >500K	1.25	277,278	3,466	2,702
176.0	Bed & Breakfast	1.25	16,832	210	225
177.0	Qualifying golf courses	1.25	215,656	2,696	2,493
178.0	Metro Non-profit Indoor Rec	1.25	14,778	185	234
179.0	Non-profit/Comm Serv - NonRev	1.50	34,484	517	600
180.0	CongChart Veteran's Org - NonRev	1.00	2,400	24	32
181.0	Non-profit/Comm Serv - donation	1.50	26,838	403	520
182.0	Cong Chart Veteran's Org - Donation	1.00	72,526	725	981
183.0	Seasonal Restaurant on Lake	1.25	38,406	480	361
184.0	Qualifying Marina <500K	1.00	19,406	194	202
185.0	Qualifying Marina >500K	1.25	46,685	584	581
187.0	Commercial: <150K	1.50	9,096,284	136,444	161,474
188.0	Commercial: >150K	2.00	66,186,263	1,323,725	1,952,017
190.0	Industrial: <150K	1.50	2,166,953	32,504	37,857
191.0	Industrial: >150K	2.00	36,034,970	720,699	1,048,643
193.0	Publ Util: land & bldgs <150K	1.50	36,395	546	508
194.0	Publ Util: land & bldgs >150K	2.00	1,346,830	26,937	36,704
195.0	Publ Util: Electric Generat Mach	2.00	2,123,354	42,467	50,304
196.0	Publ Util: machinery (non-generat)	2.00	3,134,396	62,688	73,082
198.0	Railroad <150K	1.50	28,688	430	478
199.0	Railroad >150K	2.00	2,996,620	59,932	81,808
201.0	Non-comm aircraft hangars	1.50	7,063	106	106
202.0	Mineral	2.00	2,448	49	91
203.0	All other real property	2.00	894	18	18
206.0	Pers tools&mach excl elec gen	2.00	1,384,852	27,697	31,736
207.0	Pers: Item 33 ag real estate	1.00	92,755	928	871
208.0	Pers: NCSRR<76K	1.00	66,141	661	491
209.0	Pers: NCSRR: 76K-500K	1.00	26,743	267	175
210.0	Pers: NCSRR: >500K	1.25	414	5	3
211.0	Pers Comm'l/Indstr'l	2.00	1,654,588	33,092	35,388
212.0	Pers: Electric util trans lines	2.00	2,474,768	49,495	55,261
213.0	Pers: Electric util distri lines	2.00	268,568	5,371	7,241
214.0	Pers: Publ Util gas lines	2.00	6,849,939	136,999	160,055
215.0	Pers: Publ Util water lines	2.00	30,785	616	466

	<b>Legal Class</b>	<b>Class Rate</b>	<b>Market Value</b>	<b>Net Tax Capacity</b>	<b>Net Tax</b>
216.0	Pers: All other	2.00	287,220	5,744	7,893
224.0	Disabled vet excl val: Res HM <300K	0.00	3,348,943	0	0
225.0	Disabled vet excl val: Res HM <150K	0.00	1,315,675	0	0
226.0	Disabled vet excl val: Ag HGA <300K	0.00	149,667	0	0
227.0	Disabled vet excl val: Ag HGA <150K	0.00	70,785	0	0
230.0	Ag Class 1b: Hmstd Market Excl Value	0.00	5,272	0	4
231.0	Ag HGA: Hmstd Market Excl Value	0.00	1,106,829	0	2,117
232.0	Class 1b: Hmstd Market Excl Value	0.00	108,132	0	77
233.0	Res Hmstd: Hmstd Market Excl Value	0.00	13,889,003	0	24,497
254.0	Ag Hmstd HGA: <76K	1.00	5,331,107	53,311	45,560
255.0	Ag Hmstd HGA: 76-413K	1.00	10,822,869	108,229	92,972
256.0	Ag Hmstd HGA: 413-500K	1.00	529,018	5,290	4,601
259.0	Res Hmstd: <76K	1.00	110,347,814	1,103,478	1,282,203
260.0	Res Hmstd: 76-413K	1.00	326,071,202	3,260,712	3,693,715
261.0	Res Hmstd: 413-500K	1.00	28,340,082	283,401	305,121
0.0	TOTAL	0.00	1,083,730,880	11,899,803	13,018,326

## Levy Summary Report (all values in 000s)

### Baseline Levy Summary

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,757,231	3,182,464	295,379	2,185,051	465,666	767,020	10,652,811
Certified MKV Levy	1,390	13,256	60	1,519,934	1,062	0	1,535,702
Fiscal Disparities Levy	191,037	242,452	1,795	245,474	45,548	0	726,306
Disparity Reduction Aid	9,488	0	419	7,875	0	0	17,782
Spread NTC Levy	3,556,706	2,940,012	293,165	2,038,418	420,118	767,020	10,015,439
Spread MKV Levy	1,390	13,256	60	1,413,219	1,062	0	1,428,987
TIF Levy							245,929

### Baseline Credit Summary

Agricultural MV Credit			36,636	Disparity Reduction Credit			13,250
Agricultural Bond Credit			87,604	Taconite Credit			16,693

### Alternative Levy Summary

	County	City	Town	School District	Special District	State	Total
Certified NTC Levy	3,960,932	3,421,284	313,668	2,362,152	492,464	770,946	11,321,446
Certified MKV Levy	1,211	12,899	60	1,616,703	1,215	0	1,632,088
Fiscal Disparities Levy	183,681	247,586	1,600	237,802	43,733	0	714,402
Disparity Reduction Aid	9,250	0	369	7,669	0	0	17,288
Spread NTC Levy	3,768,001	3,173,698	311,699	2,218,654	448,731	770,946	10,691,729
Spread MKV Levy	1,211	12,899	60	1,514,730	1,215	0	1,530,115
TIF Levy							266,928

### Alternative Credit Summary

Agricultural MV Credit			37,829	Disparity Reduction Credit			12,468
Agricultural Bond Credit			107,717	Taconite Credit			17,999